

Warren County Board of Commissioners

**201 Locust Street, McMinnville, TN 37110
Administration Bldg**



Warren County Board of Commissioners

WARREN COUNTY BOARD OF COMMISSIONERS

**Being held at 6:30 PM on Monday, March 18, 2019
201 Locust Street, McMinnville, TN 37110
Administration Bldg**

ORDER OF PROCEDURE AND DOCKET

Opening of Court -- Court Officer

Invocation

Pledge of Allegiance

Roll Call

Adoption of Docket

Reading of Minutes

Public Comment

Employee Recognition

ELECTED OFFICIALS/DEPARTMENT REPORTS

Finance Department

Agriculture Extension Office

Airport

Codes/Environmental

EMA

EMS

Industrial Development Board

COMMITTEE REPORTS

SPECIAL PRESENTATION

OLD BUSINESS

NEW BUSINESS

- 1 Reappoint Judicial Commissioners
- 2 Appoint District 3 Constable
- 3 Appoint District 4 Constable
- 4 Approve Contract for Billing Services between Warren County EMS and AMB
- 5 Approval of Contract for Voice Over IP (VOIP) Services between Warren County Schools & Education Networks of America (ENA)
- 6 Approve Appropriation Memo for General Obligation Bonds- ESG
- 7 Approve Appropriation Memo for General Obligation Bonds- Jail
- 8 Resolution No. 3-2019- Issuance of General Obligation Refunding Bonds
- 9 Res. No. 4-2019, Expand boundary of MDRFC

10 Approval of Bonds for Constables

11 Approval of Notaries

Announcements

Adjourn

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: Finance Department

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Finance Department

Suggested Action:

Attachments:

[Finance Report- March 2019](#)

Warren County, Tennessee

101-General Fund Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	5,862,271.00	4,027,230.06	68.70%	5,861,423.00	4,002,347.66	68.28%
40115	Discount on Property Tax	(69,000.00)	(61,213.58)	88.72%	(65,000.00)	(69,024.57)	106.19%
40120	Trustee's Collection - Prior Year	200,000.00	59,430.51	29.72%	200,000.00	198,232.17	99.12%
40125	Trustee's Collection - Bankruptcy	3,800.00	1,027.29	27.03%	7,000.00	793.08	11.33%
40130	Circuit Clerk & Master Collection - Prior Year	72,000.00	60,649.49	84.24%	90,000.00	22,174.32	24.64%
40140	Interest and Penalty	49,000.00	3,781.87	7.72%	40,000.00	17,152.42	42.88%
40161	In Lieu of Taxes - TVA	15,000.00	10,109.41	67.40%	14,000.00	9,989.82	71.36%
40162	In Lieu of Taxes - Local Utilities	53,000.00	34,031.48	64.21%	48,000.00	34,354.28	71.57%
40163	In Lieu of Taxes - Other	290,000.00	536.94	0.19%	280,000.00	-	0.00%
40250	Litigation Tax - General	89,000.00	50,069.87	56.26%	80,000.00	47,922.51	59.90%
40260	Litigation Tax - Special Purpose	8,100.00	4,821.94	59.53%	8,500.00	4,437.80	52.21%
40266	Litigation Tax - Jail or Workhouse	94,000.00	71,348.13	75.90%	165,000.00	40,500.33	24.55%
40268	Litigation Tax - Courthouse Security	53,000.00	48,738.72	91.96%	125,000.00	19,393.67	15.51%
40270	Business Tax	270,000.00	41,109.87	15.23%	270,000.00	40,597.70	15.04%
40275	Mixed Drink Tax	15,000.00	14,538.50	96.92%	17,000.00	7,730.71	45.47%
40320	Bank Excise Tax	46,800.00	-	0.00%	50,000.00	-	0.00%
40330	Wholesale Beer Tax	65,000.00	39,438.95	60.68%	78,000.00	34,185.03	43.83%
41110	Marriage License	2,000.00	1,415.50	70.78%	2,000.00	1,444.00	72.20%
41140	Cable TV Franchise	20,000.00	54,157.98	270.79%	160,000.00	109,001.14	68.13%
41510	Beer Permits	2,100.00	1,860.42	88.59%	2,000.00	1,820.93	91.05%
41520	Building Permits	40,000.00	35,350.00	88.38%	35,000.00	20,150.00	57.57%
41590	Other Permits	4,000.00	2,035.00	50.88%	500.00	2,665.00	533.00%
42110	Fines	5,000.00	1,467.75	29.36%	5,000.00	1,440.66	28.81%
42120	Officer Costs	16,000.00	9,434.67	58.97%	15,000.00	9,653.61	64.36%
42130	Game and Fish Fines	-	-	0.00%	50.00	-	0.00%
42141	Drug Court Fes	20,000.00	18,472.93	92.36%	18,000.00	11,806.58	65.59%
42150	Jail Fees	10,000.00	6,214.90	62.15%	10,000.00	5,999.62	60.00%
42180	DUI Treatment Fines	1,500.00	427.50	28.50%	1,000.00	895.37	89.54%
42190	Data Entry Fee-Circuit Court	3,000.00	1,334.99	44.50%	2,000.00	1,710.00	85.50%
42191	Courtroom Security Fees	100.00	13.30	13.30%	100.00	22.80	22.80%
42192	Victim's Assistance Assessments	7,000.00	3,819.00	54.56%	7,000.00	3,250.00	46.43%
42310	Fines	40,000.00	17,840.48	44.60%	40,000.00	23,909.71	59.77%
42311	Fines for Littering	-	47.50	0.00%	50.00	-	0.00%
42320	Officer Costs	60,000.00	40,518.43	67.53%	50,000.00	36,774.01	73.55%
42330	Game and Fish Fines	500.00	54.00	10.80%	500.00	389.25	77.85%
42341	Drug Court Fees	28,000.00	15,389.49	54.96%	20,000.00	12,890.06	64.45%
42350	Jail Fees	30,000.00	14,429.03	48.10%	30,000.00	16,097.89	53.66%
42351	Interpreter Fees	2,000.00	475.00	23.75%	800.00	684.00	85.50%
42380	DUI Treatment Fines	8,000.00	3,908.77	48.86%	8,000.00	3,660.82	45.76%
42390	Data Entry Fee-General Sessions	16,000.00	8,454.99	52.84%	12,000.00	7,798.00	64.98%
42391	Courtroom Security Fees	10.00	-	0.00%	10.00	5.70	57.00%
42392	Victim's Assistance Assessments	25,000.00	12,905.97	51.62%	25,000.00	14,718.99	58.88%
42410	Fines	5,000.00	2,544.10	50.88%	4,500.00	2,568.80	57.08%
42420	Officer Costs	6,000.00	2,377.85	39.63%	6,000.00	2,559.30	42.66%
42450	Jail Fees	4,000.00	1,505.75	37.64%	4,000.00	1,852.59	46.31%
42490	Data Entry Fee-Juvenile Court	1,000.00	460.00	46.00%	900.00	458.00	50.89%
42520	Officer Costs	2,000.00	1,006.84	50.34%	2,000.00	1,078.87	53.94%
42530	Data Entry Fee-Chancery Court	3,000.00	1,290.00	43.00%	3,000.00	1,078.00	35.93%
42591	Courtroom Security Fees	20.00	922.42	4612.10%	20.00	330.17	1650.85%
42990	Other Fines, Forfeitures, and Penalties	100.00	-	0.00%	100.00	36,782.10	36782.10%
43110	Tipping Fees	7,000.00	2,394.00	34.20%	6,228.00	5,901.00	94.75%
43190	Other General Service Charges	83,000.00	20,305.60	24.46%	10,000.00	6,317.50	63.18%

101-General Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
43330	Engineer Review Fees	1,500.00	1,200.00	80.00%	1,000.00	1,300.00	130.00%
43350	Copy Fees	300.00	135.85	45.28%	100.00	97.20	97.20%
43366	Greenbelt Late Application Fee	100.00	-	0.00%	50.00	-	0.00%
43370	Telephone Commissions	90,000.00	83,302.36	92.56%	75,000.00	42,366.39	56.49%
43392	Data Processing Fee - Register	10,000.00	6,784.00	67.84%	10,000.00	6,138.00	61.38%
43393	Probation Fees	1,000.00	-	0.00%	500.00	1,475.50	295.10%
43394	Data Processing Fee - Sheriff	5,000.00	2,709.40	54.19%	4,200.00	2,553.11	60.79%
43395	Sexual Offender Reg. Fee - Sheriff	3,500.00	1,500.00	42.86%	3,500.00	1,050.00	30.00%
43396	Data Processing Fee - County Clerk	2,000.00	700.00	35.00%	1,000.00	498.00	49.80%
43399	Vehicle Registration Reinstatement Fees	100.00	600.00	600.00%	-	-	0.00%
44110	Investment Income	1,000.00	706.21	70.62%	100.00	617.63	617.63%
44120	Lease/Rentals	90,000.00	50,373.21	55.97%	80,000.00	61,244.95	76.56%
44130	Sale of Materials & Supplies	50.00	47.29	94.58%	2,000.00	25.00	1.25%
44131	Commissary Sales	100,000.00	51,305.75	51.31%	90,000.00	57,710.84	64.12%
44135	Sale of Gasoline	250,000.00	92,878.67	37.15%	250,000.00	68,150.34	27.26%
44150	Sale of Animals/Livestock	7,000.00	5,747.00	82.10%	7,328.00	4,833.00	65.95%
44170	Miscellaneous Refunds	10,000.00	42,840.41	428.40%	3,000.00	12,420.67	414.02%
44180	Expenditure Credits	-	420.00	0.00%	-	-	0.00%
44530	Sale of Equipment	5,500.00	5,684.00	103.35%	1,500.00	7,506.00	500.40%
44540	Sale of Property	-	21,710.00	0.00%	-	-	0.00%
44560	Damages Recovered from Individuals	100.00	-	0.00%	10.00	200.00	2000.00%
44570	Contributions & Gifts	4,000.00	-	0.00%	2,000.00	9,797.50	489.88%
45110	County Clerk	50,000.00	43,146.53	86.29%	80,000.00	3,245.36	4.06%
45120	Circuit Court Clerk	30,000.00	92,601.23	308.67%	100,000.00	13,072.99	13.07%
45190	Trustee	422,000.00	265,299.02	62.87%	400,000.00	248,818.24	62.20%
45550	Clerk & Master	90,000.00	47,333.41	52.59%	90,000.00	36,301.63	40.34%
45590	Sheriff	13,000.00	8,261.46	63.55%	12,000.00	6,984.60	58.21%
46110	Juvenile Services Program	10,000.00	5,130.00	51.30%	9,000.00	4,500.00	50.00%
46120	Airport Maintenance Program	303,000.00	15,988.11	5.28%	1,340,980.00	160,801.10	11.99%
46290	Other Public Safety Grants	70,000.00	3,142.40	4.49%	70,000.00	2,046.64	2.92%
46310	Health Department Programs	685,200.00	163,041.05	23.79%	680,100.00	316,475.07	46.53%
46390	Other Health and Welfare Grants	-	-	0.00%	500.00	480.00	96.00%
46430	Litter Program	50,300.00	21,082.39	41.91%	50,300.00	1,863.99	3.71%
46820	Income Tax	50,000.00	-	0.00%	50,000.00	-	0.00%
46830	Beer Tax	15,000.00	-	0.00%	15,000.00	-	0.00%
46835	Vehicle Certificate of Title Fees	5,000.00	4,398.85	87.98%	5,000.00	4,526.25	90.53%
46840	Alcoholic Beverage Tax	75,000.00	41,802.79	55.74%	75,000.00	39,849.96	53.13%
46852	State Revenue Sharing - Telecommunications	50,000.00	25,848.60	51.70%	-	-	0.00%
46915	Contracted Prisoner Boarding	750,000.00	388,206.00	51.76%	750,000.00	434,144.00	57.89%
46960	Registrar's Salary Supplement	11,000.00	7,582.00	68.93%	11,000.00	7,582.00	68.93%
46980	Other State Grants	-	605.00	0.00%	10,000.00	-	0.00%
46990	Other State Revenues	28,200.00	9,378.86	33.26%	40,000.00	2,615.70	6.54%
47250	Law Enforcement Grants	-	43,943.72	0.00%	-	38,822.06	0.00%
47590	Other Federal Through State	-	5,402.00	0.00%	-	49,583.93	0.00%
47690	Medicare	12,000.00	5,300.00	44.17%	12,000.00	10,000.00	83.33%
47715	Tax Credit Bond Rebate	420,000.00	211,942.44	50.46%	400,000.00	209,877.19	52.47%
47990	Other Direct Federal Revenue	673,142.00	198,967.83	29.56%	673,142.00	252,988.04	37.58%
48130	Contributions	560,000.00	-	0.00%	500,000.00	281,178.83	56.24%
49200	Notes Issued	-	-	0.00%	-	-	0.00%
49700	Insurance Recovery	-	-	0.00%	-	3,399.42	0.00%
Total		12,522,293.00	6,665,531.45	53.23%	13,654,991.00	7,163,642.53	52.46%
Balance Beginning of Year, July 1, 2018		6,318,946.00	6,404,970.25	(86,024.25)	4,812,074.00	6,609,161.14	(1,797,087.14)
Total Estimated Revenues & Other Sources		18,841,239.00	13,070,501.70	5,770,737.30	18,467,065.00	13,772,803.67	4,694,261.33

101-General Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Expenditures</u>							
51100	County Commission	228,125.00	89,733.59	39.34%	228,125.00	91,543.64	40.13%
51210	Board of Equalization	6,000.00	-	0.00%	9,250.00	-	0.00%
51300	County Executive	163,777.00	87,454.33	53.40%	157,219.00	86,566.88	55.06%
51400	County Attorney	100,000.00	48,250.00	48.25%	100,000.00	57,000.00	57.00%
51500	Election Commission	321,564.00	209,307.14	65.09%	267,783.00	116,025.20	43.33%
51600	Register of Deeds	11,000.00	2,609.47	23.72%	11,000.00	5,795.17	52.68%
51710	Development	500.00	379.02	75.80%	500.00	-	0.00%
51720	Planning	16,980.00	7,978.41	46.99%	16,980.00	7,897.67	46.51%
51750	Codes Compliance	63,065.00	31,772.63	50.38%	59,713.00	32,470.45	54.38%
51800	County Buildings	240,659.00	98,681.21	41.00%	234,954.00	107,309.35	45.67%
51810	Other Facilities	495,435.00	517,777.83	104.51%	1,080,858.00	143,676.67	13.29%
51900	Other General Administration	354,500.00	212,770.26	60.02%	337,500.00	189,589.63	56.17%
52100	Accounting and Budgeting	533,176.00	263,048.50	49.34%	501,821.00	283,747.38	56.54%
52200	Purchasing	8,000.00	1,133.80	14.17%	8,000.00	2,398.25	29.98%
52300	Property Assessor's Office	374,639.00	191,352.26	51.08%	361,673.00	194,429.86	53.76%
52400	County Trustee's Office	31,000.00	12,904.79	41.63%	31,000.00	11,408.64	36.80%
53100	Circuit Court	121,300.00	36,817.72	30.35%	116,300.00	41,514.97	35.70%
53300	General Sessions Court	269,976.00	135,786.29	50.30%	263,748.00	140,023.55	53.09%
53330	Drug Court	222,182.00	70,969.08	31.94%	156,994.00	39,853.36	25.39%
53400	Chancery Court	285,227.00	143,146.13	50.19%	268,884.00	146,600.51	54.52%
53500	Juvenile Court	224,605.00	99,563.53	44.33%	219,387.00	84,000.13	38.29%
53600	District Attorney General	64,952.00	32,462.48	49.98%	64,952.00	34,316.93	52.83%
53700	Judicial Commissioners	167,331.00	68,158.58	40.73%	174,714.00	72,859.23	41.70%
53900	Other Administration of Justice	36,000.00	666.92	1.85%	-	-	0.00%
53930	Victim Assistance Programs	30,000.00	30,000.00	100.00%	-	-	0.00%
54110	Sheriff's Department	3,461,954.00	1,740,456.61	50.27%	3,209,304.00	1,756,703.80	54.74%
54160	Administration of Sexual Offender Registry	5,000.00	1,382.44	27.65%	5,000.00	4,335.00	86.70%
54210	Jail	3,704,471.00	1,833,380.43	49.49%	3,533,149.00	1,875,166.17	53.07%
54240	Juvenile Service	50,000.00	1,950.00	3.90%	80,000.00	4,050.00	5.06%
54250	Work Release Program	10,000.00	3,014.00	30.14%	10,000.00	1,723.50	17.24%
54610	County Coroner/Medical Examiner	23,700.00	9,639.22	40.67%	26,000.00	8,479.54	32.61%
54710	Public Safety Grants Program	348,142.00	102,690.10	29.50%	348,142.00	204,366.77	58.70%
54900	Other Public Safety	203,000.00	68,250.00	33.62%	189,000.00	120,750.00	63.89%
55110	Local Health Center	151,026.00	109,736.74	72.66%	79,696.00	37,655.69	47.25%
55120	Rabies and Animal Control	122,520.00	61,558.79	50.24%	109,407.00	62,063.27	56.73%
55150	Maternal and Child Health Services	-	-	0.00%	21,503.00	9,325.63	43.37%
55170	Alcohol and Drug Programs	325,000.00	153,296.85	47.17%	325,000.00	88,046.55	27.09%
55190	Other Local Health Services	685,200.00	277,906.24	40.56%	680,100.00	284,991.58	41.90%
55310	Regional Mental Health Center	4,000.00	-	0.00%	4,000.00	-	0.00%
55390	Appropriation to State	50,873.00	-	0.00%	52,203.00	-	0.00%
55510	General Welfare Assistance	4,000.00	2,107.36	52.68%	4,000.00	1,685.25	42.13%
55590	Other Local Welfare Services	-	-	0.00%	10,000.00	10,000.00	100.00%
55900	Other Public Health and Welfare	79,800.00	47,741.44	59.83%	75,800.00	25,715.27	33.93%
56300	Senior Citizens Assistance	29,500.00	-	0.00%	11,000.00	4,250.00	38.64%
56500	Libraries	116,000.00	58,000.00	50.00%	116,000.00	58,000.00	50.00%
56700	Parks and Fair Boards	10,000.00	-	0.00%	7,500.00	-	0.00%
57100	Agricultural Extension Service	138,829.00	63,268.00	45.57%	132,341.00	61,129.60	46.19%
57300	Forest Service	2,000.00	-	0.00%	2,000.00	-	0.00%
57500	Soil Conservation	100,184.00	54,180.83	54.08%	96,474.00	55,665.24	57.70%
58110	Tourism	3,000.00	-	0.00%	4,000.00	-	0.00%
58220	Airport	846,370.00	356,802.35	42.16%	1,885,508.00	276,080.79	14.64%
58300	Veterans' Services	25,794.00	9,884.54	38.32%	24,955.00	9,687.36	38.82%
58400	Other Charges	553,238.00	96,303.34	17.41%	585,000.00	97,132.98	16.60%
58500	Contributions to Other Agencies	5,500.00	5,500.00	100.00%	5,500.00	5,500.00	100.00%
58600	Employee Benefits	343,000.00	226,136.79	65.93%	343,000.00	166,015.78	48.40%

101-General Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
58900	Miscellaneous	44,500.00	1,474.39	3.31%	68,500.00	13,955.94	20.37%
	Total	15,816,594.00	7,677,384.43	48.54%	16,715,437.00	7,131,503.18	42.66%
	Reserves and Fund Balance	3,024,645.00	5,393,117.27	(2,368,472.27)	1,751,628.00	6,641,300.49	(4,889,672.49)
	Total Expenditures, Reserves, & Fund	18,841,239.00	13,070,501.70	5,770,737.30	18,467,065.00	13,772,803.67	4,694,261.33
	Balance	-	-	-	-	-	-
	Cash with Trustee		5,398,683.12			6,281,703.16	
	Other Assets		6,531,258.59			7,100,428.57	
	Liabilities		(6,536,824.44)			(6,740,831.24)	

116 - Sanitation Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	524,882.00	360,600.69	68.70%	590,406.00	398,253.13	67.45%
40115	Discount on Property Tax	(2,200.00)	(5,490.42)	249.56%	(2,000.00)	(2,092.49)	104.62%
40120	Trustee's Coll - Prior Year	8,600.00	14,891.76	173.16%	9,000.00	7,098.92	78.88%
40125	Trustee's Coll - Bankruptcy	200.00	49.07	24.54%	200.00	26.81	13.41%
40130	Cir/Clk & Master Coll - Prior Year	2,000.00	1,448.61	72.43%	6,000.00	729.89	12.16%
40140	Interest and Penalty	1,300.00	2,102.59	161.74%	1,600.00	520.10	32.51%
40161	In Lieu of Taxes - TVA	1,000.00	905.17	90.52%	600.00	896.31	149.39%
40162	In Lieu of Taxes - Local Utilities	2,500.00	3,047.00	121.88%	2,200.00	2,700.03	122.73%
40163	In Lieu of Taxes - Other	10,000.00	54.08	0.54%	9,900.00	-	0.00%
40320	Bank Excise Tax	3,500.00	-	0.00%	1,700.00	-	0.00%
40330	Wholesale Beer Tax	85,000.00	64,075.36	75.38%	80,000.00	55,539.48	69.42%
43116	Surcharge - Waste Tire Disposal	22,000.00	1,212.00	5.51%	4,000.00	2,745.00	68.63%
43370	Telephone Commissions	-	-	0.00%	-	-	0.00%
44145	Sale of Recycled Materials	50,000.00	31,428.92	62.86%	38,000.00	38,310.75	100.82%
46170	Solid Waste Grants	-	10,073.72	0.00%	20,000.00	-	0.00%
46851	State Revenue Sharing - TVA	444,000.00	236,816.02	53.34%	445,000.00	229,964.31	51.68%
46852	State Revenue Sharing - Telecommunications	5,500.00	2,959.60	53.81%	-	-	0.00%
46990	Other State Revenues	-	8,878.31	0.00%	8,000.00	15,419.35	192.74%
Total		<u>1,158,282.00</u>	<u>733,052.48</u>	<u>63.29%</u>	<u>1,214,606.00</u>	<u>750,111.59</u>	<u>61.76%</u>
Balance Beginning of Year, July 1, 2018		<u>617,849.00</u>	<u>778,591.50</u>	<u>(160,742.50)</u>	<u>452,443.00</u>	<u>647,438.25</u>	<u>(194,995.25)</u>
Total Estimated Revenues & Other Sources		<u>1,776,131.00</u>	<u>1,511,643.98</u>	<u>264,487.02</u>	<u>1,667,049.00</u>	<u>1,397,549.84</u>	<u>269,499.16</u>
<u>Expenditures</u>							
55731	Waste Pickup	415,372.00	165,697.17	39.89%	561,072.00	304,453.62	54.26%
55732	Convenience Centers	984,789.00	401,685.97	40.79%	885,389.00	395,135.64	44.63%
55759	Other Waste Disposal	51,000.00	14,845.74	29.11%	46,000.00	15,974.28	34.73%
Total		<u>1,451,161.00</u>	<u>582,228.88</u>	<u>40.12%</u>	<u>1,492,461.00</u>	<u>715,563.54</u>	<u>47.95%</u>
Reserves and Fund Balance		<u>324,970.00</u>	<u>929,415.10</u>	<u>(604,445.10)</u>	<u>174,588.00</u>	<u>681,986.30</u>	<u>(507,398.30)</u>
Total Expenditures, Reserves, & Fund		<u>1,776,131.00</u>	<u>1,511,643.98</u>	<u>264,487.02</u>	<u>1,667,049.00</u>	<u>1,397,549.84</u>	<u>269,499.16</u>
Balance		-	-	-	-	-	-
Cash with Trustee			922,661.82			688,603.27	
Other Assets			590,548.90			644,932.37	
Liabilities			(583,795.62)			(651,549.34)	

118 - Ambulance Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	984,153.00	676,088.07	68.70%	918,410.00	626,015.58	68.16%
40115	Discount on Property Tax	(10,000.00)	(10,282.89)	102.83%	(10,000.00)	(9,721.68)	97.22%
40120	Trustee's Coll - Prior Year	35,000.00	25,519.63	72.91%	35,000.00	28,172.79	80.49%
40125	Trustee's Coll - Bankruptcy	500.00	173.08	34.62%	500.00	115.41	23.08%
40130	Cir/Clk & Master Coll - Prior Year	8,000.00	8,460.90	105.76%	1,200.00	3,282.66	273.56%
40140	Interest and Penalty	5,400.00	3,731.96	69.11%	6,000.00	2,415.97	40.27%
40161	In Lieu of Taxes - TVA	2,500.00	1,697.14	67.89%	2,500.00	1,540.71	61.63%
40162	In Lieu of Taxes - Local Utilities	8,800.00	5,713.20	64.92%	9,500.00	5,212.83	54.87%
40163	In Lieu of Taxes - Other	46,000.00	84.13	0.18%	46,000.00	-	0.00%
40320	Bank Excise Tax	7,300.00	-	0.00%	8,200.00	-	0.00%
43120	Patient Charges	2,000,000.00	1,111,789.44	55.59%	1,900,000.00	991,759.08	52.20%
44170	Miscellaneous Refunds	100.00	(28,694.92)	-28694.92%	-	175.00	0.00%
46852	State Revenue Sharing - Telecommunications	9,000.00	5,033.39	55.93%	-	-	0.00%
46990	Other State Revenues	700.00	1,225.00	175.00%	-	1,025.00	0.00%
47235	Homeland Security Grants	22,350.00	-	0.00%	22,350.00	-	0.00%
49700	Insurance Recovery	-	28,694.92	0.00%	-	1,982.51	0.00%
Total		3,119,803.00	1,829,233.05	58.63%	2,939,660.00	1,651,975.86	56.20%
Balance Beginning of Year, July 1, 2018		1,044,027.00	1,444,397.27	(400,370.27)	1,179,405.00	1,442,027.27	(262,622.27)
Total Estimated Revenues & Other Sources		4,163,830.00	3,273,630.32	890,199.68	4,119,065.00	3,094,003.13	1,025,061.87
<u>Expenditures</u>							
54410	Civil Defense	67,006.00	23,258.46	34.71%	65,916.00	27,132.12	41.16%
54420	Rescue Squad	29,350.00	5,539.88	18.88%	20,000.00	4,764.20	23.82%
55130	Ambulance/Emergency Medical Services	3,740,274.00	1,694,863.70	45.31%	3,420,683.00	1,699,261.19	49.68%
Total		3,836,630.00	1,723,662.04	44.93%	3,506,599.00	1,731,157.51	49.37%
Reserves and Fund Balance		327,200.00	1,549,968.28	(1,222,768.28)	612,466.00	1,362,845.62	(750,379.62)
Total Expenditures, Reserves, & Fund		4,163,830.00	3,273,630.32	890,199.68	4,119,065.00	3,094,003.13	1,025,061.87
Balance		-	-	-	-	-	-
Cash with Trustee			1,561,378.26			1,411,106.15	
Other Assets			2,537,517.40			2,163,830.97	
Liabilities			(2,548,927.38)			(2,212,091.50)	

122 - Drug Enforcement Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
42140	Drug Control Fines	40,000.00	13,393.18	33.48%	40,000.00	10,068.08	25.17%
42340	Drug Control Fines	6,000.00	7,401.45	123.36%	6,000.00	5,523.76	92.06%
42910	Proceeds from Confiscated Property	50,000.00	23,400.34	46.80%	50,000.00	62,261.90	124.52%
44570	Contributions and Gifts	-	2,711.38	0.00%	-	200.00	0.00%
Total		96,000.00	46,906.35	48.86%	96,000.00	78,053.74	81.31%
Balance Beginning of Year, July 1, 2018		218,110.00	252,775.50	(34,665.50)	216,865.00	252,475.72	(35,610.72)
Total Estimated Revenues & Other Sources		314,110.00	299,681.85	14,428.15	312,865.00	330,529.46	(17,664.46)
<u>Expenditures</u>							
54150	Drug Enforcement	120,056.00	24,580.68	20.47%	118,069.00	18,893.31	16.00%
55170	Alcohol and Drug Programs	15,300.00	629.41	4.11%	15,300.00	9,751.90	63.74%
Total		135,356.00	25,210.09	18.63%	133,369.00	28,645.21	21.48%
Reserves and Fund Balance		178,754.00	274,471.76	(95,717.76)	179,496.00	301,884.25	(122,388.25)
Total Expenditures, Reserves, & Fund		314,110.00	299,681.85	14,428.15	312,865.00	330,529.46	(17,664.46)
Balance		-	-	-	-	-	-
Cash with Trustee			276,743.64			301,884.25	
Other Assets			(2,271.88)			-	
Liabilities			-			-	

131 - Highway Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	524,880.00	360,559.95	68.69%	524,805.00	357,720.62	68.16%
40115	Discount on Property Tax	(5,560.00)	(5,459.42)	98.19%	(5,352.00)	(5,551.79)	103.73%
40120	Trustee's Coll - Prior Year	26,000.00	9,494.96	36.52%	22,000.00	16,115.83	73.25%
40125	Trustee's Coll - Bankruptcy	350.00	87.09	24.88%	600.00	64.48	10.75%
40130	Cir/Clk & Master Coll - Prior Year	4,550.00	4,834.80	106.26%	1,000.00	1,822.85	182.29%
40140	Interest and Penalty	3,600.00	1,150.21	31.95%	3,800.00	1,383.20	36.40%
40161	In Lieu of Taxes - TVA	1,500.00	906.52	60.43%	1,500.00	880.43	58.70%
40162	In Lieu of Taxes - Local Utilities	5,000.00	3,047.03	60.94%	5,000.00	2,978.78	59.58%
40163	In Lieu of Taxes - Other	27,000.00	48.08	0.18%	27,000.00	-	0.00%
40280	Mineral Severance Tax	35,000.00	16,010.82	45.75%	25,000.00	11,692.38	46.77%
40320	Bank Excise Tax	4,700.00	-	0.00%	4,700.00	-	0.00%
44170	Miscellaneous Refunds	1,500.00	348.30	23.22%	1,500.00	695.55	46.37%
46410	Bridge Program	-	-	0.00%	882,000.00	-	0.00%
46420	State Aid Program	735,000.00	-	0.00%	343,000.00	-	0.00%
46851	State Revenue Sharing - TVA	21,000.00	14,502.20	69.06%	21,000.00	14,082.61	67.06%
46852	State Revenue Sharing - Telecommunications	-	2,780.17	0.00%	-	-	0.00%
46920	Gasoline and Motor Fuel Tax	2,500,000.00	1,257,291.17	50.29%	2,147,148.00	1,162,054.13	54.12%
46930	Petroleum Special Tax	26,500.00	11,977.37	45.20%	28,000.00	14,372.84	51.33%
46970	State Shared Sales Tax - Cities	-	-	0.00%	-	-	0.00%
Total		3,911,020.00	1,677,579.25	42.89%	4,032,701.00	1,578,311.91	39.14%
Balance Beginning of Year, July 1, 2018		1,265,071.00	1,845,483.93	(580,412.93)	1,612,048.00	1,794,832.47	(182,784.47)
Total Estimated Revenues & Other Sources		5,176,091.00	3,523,063.18	1,653,027.82	5,644,749.00	3,373,144.38	2,271,604.62
<u>Expenditures</u>							
61000	Administration	245,035.00	113,034.19	46.13%	231,956.00	101,509.37	43.76%
62000	Highway and Bridge Maintenance	2,369,000.00	1,726,725.34	72.89%	2,275,830.00	1,671,695.85	73.45%
63100	Operation and Maintenance of Equipment	180,500.00	71,915.02	39.84%	180,500.00	77,875.32	43.14%
65000	Other Charges	182,850.00	35,400.33	19.36%	184,350.00	34,377.05	18.65%
66000	Employee Benefits	181,000.00	73,435.89	40.57%	164,870.00	64,915.52	39.37%
68000	Capital Outlay	1,270,000.00	94,280.00	7.42%	1,705,000.00	77,028.09	4.52%
Total		4,428,385.00	2,114,790.77	47.76%	4,742,506.00	2,027,401.20	42.75%
Reserves and Fund Balance		747,706.00	1,408,272.41	(660,566.41)	902,243.00	1,345,743.18	(443,500.18)
Total Expenditures, Reserves, & Fund		5,176,091.00	3,523,063.18	1,653,027.82	5,644,749.00	3,373,144.38	2,271,604.62
Balance		-	-	-	-	-	-
Cash with Trustee			1,416,101.48			1,348,720.92	
Other Assets			773,733.18			747,839.71	
Liabilities			(781,562.25)			(750,817.45)	

141 - General Purpose School Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019		BUDGET	2017 - 2018	
			ACTUAL	REALISED		ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	3,756,840.00	2,580,855.36	68.70%	3,756,297.00	2,560,411.31	68.16%
40115	Discount on Property Tax	-	(39,227.70)	0.00%	-	(39,772.87)	0.00%
40120	Trustee's Collections - Prior Year	142,000.00	67,988.36	47.88%	142,000.00	115,349.79	81.23%
40125	Trustee's Collections - Bankruptcy	7,700.00	623.30	8.09%	7,700.00	461.51	5.99%
40130	Circuit/Clerk & Master Collections - Prior Years	75,000.00	34,605.06	46.14%	75,000.00	13,047.08	17.40%
40140	Interest and Penalty	28,200.00	8,219.05	29.15%	28,200.00	9,901.02	35.11%
40161	Payments in Lieu of Taxes - T.V.A.	10,800.00	6,478.61	59.99%	10,800.00	6,301.48	58.35%
40162	Payments in Lieu of Taxes - Local Utilities	37,300.00	21,809.08	58.47%	37,300.00	21,320.52	57.16%
40163	Payments in Lieu of Taxes - Other	189,700.00	344.10	0.18%	189,700.00	-	0.00%
40210	Local Option Sales Tax	7,979,626.00	4,227,929.38	52.98%	7,980,169.00	4,105,548.02	51.45%
40275	Mixed Drink Tax	10,000.00	1,962.39	19.62%	10,000.00	5,393.25	53.93%
40320	Bank Excise Tax	30,600.00	-	0.00%	30,600.00	-	0.00%
43370	Telephone Commissions	-	9,783.43	0.00%	-	-	0.00%
43517	Tuition - Other	100,800.00	52,087.30	51.67%	100,800.00	43,199.25	42.86%
43570	Receipts from Individual Schools	105,000.00	241,085.89	229.61%	105,000.00	60,044.75	57.19%
44146	Refund of Telecommunication & Internet Fees (E-Rate)	30,000.00	(8,382.43)	-27.94%	40,000.00	15,332.95	38.33%
44170	Miscellaneous Refunds	83,700.00	31,101.15	37.16%	83,700.00	11,263.35	13.46%
44530	Sale of Equipment	25,000.00	875.89	3.50%	25,000.00	12,756.81	51.03%
44550	Resale of Materials - T&I House	-	-	0.00%	-	12,600.00	0.00%
44560	Damages Recovered from Individuals	500.00	300.78	60.16%	500.00	-	0.00%
44570	Contributions and Gifts	395,888.35	32,233.80	8.14%	336,000.00	338,184.24	100.65%
46511	Basic Education Program	35,666,000.00	21,397,066.54	59.99%	35,154,000.00	21,267,695.54	60.50%
46515	Early Childhood Education	788,691.00	134,774.27	17.09%	700,000.00	301,363.56	43.05%
46550	Driver Education	30,000.00	20,573.30	68.58%	30,000.00	-	0.00%
46590	Other State Education Funds	511,275.00	53,796.71	10.52%	276,942.00	125,282.85	45.24%
46610	Career Ladder Program	169,500.00	70,040.41	41.32%	169,500.00	72,813.70	42.96%
46640	Vocational Equipment	-	51.16	0.00%	125,000.00	-	0.00%
46790	Other Vocational	300.00	-	0.00%	300.00	-	0.00%
46851	State Revenue Sharing - T.V.A.	285,100.00	147,093.66	51.59%	285,100.00	142,837.86	50.10%
46852	State Revenue Sharing - Telecommunications	-	19,899.06	0.00%	-	-	0.00%
46950	T.B.I. - Equipment Reimbursement	-	1,527.83	0.00%	-	-	0.00%
46980	Other State Grants	85,000.00	-	0.00%	5,000.00	-	0.00%
46990	Other State Revenues	500.00	-	0.00%	500.00	-	0.00%
47590	Other Federal through State	70,770.00	-	0.00%	521,000.00	3,287.53	0.63%
47640	ROTC Reimbursement	81,400.00	38,040.50	46.73%	81,400.00	37,358.87	45.90%
47690	Medicare	-	800.00	0.00%	-	-	0.00%
47990	Other Direct Federal Revenue	-	16,338.04	0.00%	-	-	0.00%
48130	Contributions	-	48,000.00	0.00%	-	-	0.00%
49800	Notes Issued	-	-	0.00%	-	-	0.00%
Total		50,697,190.35	29,218,674.28	57.63%	50,307,508.00	29,241,982.37	58.13%
Balance Beginning of Year, July 1, 2018		6,751,142.00	9,103,475.65	(2,352,333.65)	5,492,661.00	7,634,240.04	(2,141,579.04)
Total Estimated Revenues & Other Sources		57,448,332.35	38,322,149.93	19,126,182.42	55,800,169.00	36,876,222.41	18,923,946.59

141 - General Purpose School Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019		BUDGET	2017 - 2018	
			ACTUAL	REALISED		ACTUAL	REALISED
<u>Expenditures</u>							
71100	Regular Instruction Program	26,069,133.35	13,096,301.97	50.24%	25,488,500.00	12,674,464.32	49.73%
71150	Alternative Instruction Program	473,200.00	234,450.37	49.55%	489,600.00	234,046.21	47.80%
71200	Special Education Program	3,979,650.00	1,995,909.47	50.15%	3,739,900.00	1,844,727.16	49.33%
71300	Vocational Education Program	1,724,830.00	753,941.44	43.71%	1,773,000.00	832,718.40	46.97%
71600	Adult Education Program	-	-	0.00%	-	77,005.63	0.00%
72110	Attendance	623,900.00	305,788.97	49.01%	625,800.00	279,747.10	44.70%
72120	Health Services	956,900.00	482,429.37	50.42%	1,061,542.00	498,877.56	47.00%
72130	Other Student Support	2,107,400.00	743,818.17	35.30%	2,128,300.00	862,461.98	40.52%
72210	Regular Instruction Program	1,205,500.00	648,408.58	53.79%	1,215,700.00	610,964.04	50.26%
72215	Alternative Instruction Program	123,450.00	50,405.63	40.83%	121,700.00	61,919.37	50.88%
72220	Special Education Program	621,800.00	261,312.91	42.03%	522,600.00	297,128.12	56.86%
72230	Vocational Education Program	127,850.00	61,532.83	48.13%	125,100.00	64,012.94	51.17%
72250	Technology	816,400.00	448,953.28	54.99%	821,400.00	473,341.54	57.63%
72310	Board of Education	883,400.00	295,837.32	33.49%	878,800.00	308,781.71	35.14%
72320	Director of Schools	217,350.00	97,873.64	45.03%	214,900.00	112,097.15	52.16%
72410	Office of the Principal	2,376,100.00	1,161,089.72	48.87%	2,373,300.00	1,223,409.31	51.55%
72510	Fiscal Services	350,480.00	175,719.78	50.14%	334,500.00	183,590.23	54.88%
72610	Operation of Plant	4,177,850.00	2,115,775.49	50.64%	4,083,600.00	1,905,687.08	46.67%
72620	Maintenance of Plant	2,029,380.00	917,406.80	45.21%	1,813,800.00	989,865.91	54.57%
72710	Transportation	1,952,100.00	1,028,944.80	52.71%	1,895,200.00	936,410.63	49.41%
73300	Community Services	100,800.00	46,753.82	46.38%	633,300.00	45,310.88	7.15%
73400	Early Childhood Education	946,790.00	399,805.89	42.23%	854,800.00	392,684.66	45.94%
76100	Regular Capital Outlay	1,267,000.00	293,853.43	23.19%	900,000.00	87,422.25	9.71%
Total		<u>53,131,263.35</u>	<u>25,616,313.68</u>	<u>48.21%</u>	<u>52,095,342.00</u>	<u>24,996,674.18</u>	<u>47.98%</u>
Reserves and Fund Balance		<u>4,317,069.00</u>	<u>12,705,836.25</u>	<u>(8,388,767.25)</u>	<u>3,704,827.00</u>	<u>11,879,548.23</u>	<u>(8,174,721.23)</u>
Total Expenditures, Reserves, & Fund		<u>57,448,332.35</u>	<u>38,322,149.93</u>	<u>19,126,182.42</u>	<u>55,800,169.00</u>	<u>36,876,222.41</u>	<u>18,923,946.59</u>
Balance		-	-	-	-	-	-
Cash with Trustee			11,507,048.31			11,099,212.49	
Other Assets			6,036,784.93			5,831,092.34	
Liabilities			(4,837,996.99)			(5,050,756.60)	

142 - Federal Projects Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
47131	Vocational Education - Basic Grants to States	213,804.00	91,119.51	42.62%	147,277.74	(6,830.10)	-4.64%
47139	Other Vocational	-	-	0.00%	86,048.66	86,048.66	100.00%
47141	Title I Grants to Local Education Agencies	2,264,231.78	985,484.95	43.52%	2,030,376.27	713,531.70	35.14%
47142	Innovative Education Program Strategies	-	-	0.00%	107,808.87	128,801.50	119.47%
47143	Special Education - Grants to States	2,801,853.84	748,624.67	26.72%	2,815,599.17	773,300.94	27.46%
47145	Special Education Preschool Grants	85,775.83	31,637.28	36.88%	79,649.36	28,900.25	36.28%
47146	English Language Acquisition Grants	46,780.24	27,830.78	59.49%	55,402.05	30,279.66	54.65%
47147	Safe and Drug-free Schools - State Grants	-	-	0.00%	49,173.63	9,000.00	18.30%
47148	Rural Education	168,518.99	54,890.34	32.57%	46,687.87	(94,876.81)	-203.22%
47149	Education for Homeless Children and Youth	-	-	0.00%	44,006.50	21,977.18	49.94%
47189	Eisenhower Professional Development State Grants	533,298.79	169,532.08	31.79%	444,776.85	145,995.19	32.82%
47590	Other Federal Through State	577,548.93	208,231.24	36.05%	367,273.96	162,879.61	44.35%
Total		6,691,812.40	2,317,350.85	34.63%	6,274,080.93	1,999,007.78	31.86%
<u>Balance Beginning of Year, July 1, 2018</u>							
		-	147,390.71	(147,390.71)	-	151,365.54	(151,365.54)
Total Estimated Revenues & Other Sources		6,691,812.40	2,464,741.56	4,227,070.84	6,274,080.93	2,150,373.32	4,123,707.61
<u>Expenditures</u>							
71100	Regular Instruction Program	2,735,782.74	1,154,584.24	42.20%	2,397,653.71	845,889.74	35.28%
71200	Special Education Program	1,598,884.00	603,463.25	37.74%	1,633,074.67	595,846.82	36.49%
71300	Vocational Education Program	154,885.75	77,321.43	49.92%	185,183.66	67,773.67	36.60%
72130	Other Student Support	178,446.24	54,536.65	30.56%	148,810.60	39,736.47	26.70%
72210	Regular Instruction Program	401,066.00	148,198.04	36.95%	318,475.69	125,831.96	39.51%
72220	Special Education Program	1,273,745.67	205,694.07	16.15%	1,123,811.36	179,593.30	15.98%
72230	Vocational Education Program	12,000.00	4,458.48	37.15%	9,206.74	6,125.90	66.54%
72250	Technology	-	-	0.00%	115,862.50	41,507.29	35.82%
72310	Board of Education	-	-	0.00%	-	-	0.00%
72710	Transportation	15,000.00	42.91	0.29%	22,500.00	375.00	1.67%
73100	Food Service	-	-	0.00%	-	-	0.00%
73300	Community Services	322,002.00	152,483.24	47.35%	316,118.00	155,810.32	49.29%
99100	Transfers Out	-	-	0.00%	3,384.00	-	0.00%
Total		6,691,812.40	2,400,782.31	35.88%	6,274,080.93	2,058,490.47	32.81%
<u>Reserves and Fund Balance</u>							
		-	63,959.25	(63,959.25)	-	91,882.85	(91,882.85)
Total Expenditures, Reserves, & Fund		6,691,812.40	2,464,741.56	4,227,070.84	6,274,080.93	2,150,373.32	4,123,707.61
<u>Balance</u>							
		-	-	-	-	-	-
Cash with Trustee			64,128.16			91,128.28	
Other Assets			2,390.72			2,390.71	
Liabilities			(2,559.63)			(1,636.14)	

143 - Food Service Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
43521	Lunch Payments-Children	6,000.00	3,656.52	60.94%	4,000.00	4,101.57	102.54%
43522	Lunch Payments-Adults	47,000.00	35,679.65	75.91%	30,000.00	28,166.00	93.89%
43525	A la carte Sales	82,000.00	70,609.25	86.11%	70,000.00	52,976.29	75.68%
44110	Investment Income	20,000.00	44,788.03	223.94%	5,000.00	10,928.36	218.57%
44170	Miscellaneous Refunds	800,000.00	149,849.43	18.73%	300,000.00	410,974.76	136.99%
44530	Sale of Equipment	-	160.00	0.00%	1,000.00	738.00	73.80%
46520	School Food Service	37,000.00	-	0.00%	36,000.00	-	0.00%
47111	USDA School Lunch Program	1,932,000.00	1,280,515.29	66.28%	2,500,000.00	1,231,676.65	49.27%
47112	USDA - Commodities	350,000.00	-	0.00%	300,000.00	-	0.00%
47113	Breakfast	809,600.00	607,051.03	74.98%	1,000,000.00	519,463.47	51.95%
47114	USDA - Other	-	35,537.61	0.00%	-	9,906.33	0.00%
47590	Other Federal Through State	-	-	0.00%	-	-	0.00%
Total		4,083,600.00	2,227,846.81	54.56%	4,246,000.00	2,268,931.43	53.44%
Balance Beginning of Year, July 1, 2018		3,851,993.00	4,177,567.34	(325,574.34)	3,080,478.00	3,003,213.21	77,264.79
Total Estimated Revenues & Other Sources		7,935,593.00	6,405,414.15	1,530,178.85	7,326,478.00	5,272,144.64	2,054,333.36
<u>Expenditures</u>							
73100	Food Service	5,361,000.00	1,800,151.91	33.58%	4,938,500.00	1,666,090.69	33.74%
Total		5,361,000.00	1,800,151.91	33.58%	4,938,500.00	1,666,090.69	33.74%
Reserves and Fund Balance		2,574,593.00	4,605,262.24	(2,030,669.24)	2,387,978.00	3,606,053.95	(1,218,075.95)
Total Expenditures, Reserves, & Fund		7,935,593.00	6,405,414.15	1,530,178.85	7,326,478.00	5,272,144.64	2,054,333.36
Balance		-	-	-	-	-	-
Cash with Trustee			3,980,876.88			3,276,039.96	
Other Assets			637,824.46			330,378.53	
Liabilities			(13,439.10)			(364.54)	

147 Consolidated School-Wide - Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
47141	Title I Grants to Local Education Agencies	185,792.75	55,369.92	29.80%	165,992.25	53,898.71	32.47%
47143	Special Education - Grants to States	5,000.00	1,547.69	30.95%	5,000.00	2,749.63	54.99%
49800	Transfers In	-	-	0.00%	-	-	0.00%
	Total	<u>190,792.75</u>	<u>56,917.61</u>	<u>29.83%</u>	<u>170,992.25</u>	<u>56,648.34</u>	<u>33.13%</u>
	Balance Beginning of Year, July 1, 2018	<u>-</u>	<u>5,000.00</u>	<u>(5,000.00)</u>	<u>-</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
	Total Estimated Revenues & Other Sources	<u>190,792.75</u>	<u>61,917.61</u>	<u>128,875.14</u>	<u>170,992.25</u>	<u>61,648.34</u>	<u>109,343.91</u>
<u>Expenditures</u>							
71100	Regular Instruction Program	190,792.75	58,410.44	30.61%	170,992.25	55,840.66	32.66%
71200	Special Education Program	-	-	0.00%	-	-	0.00%
72210	Regular Instruction Program	-	-	0.00%	-	-	0.00%
	Total	<u>190,792.75</u>	<u>58,410.44</u>	<u>30.61%</u>	<u>170,992.25</u>	<u>55,840.66</u>	<u>32.66%</u>
	Reserves and Fund Balance	<u>-</u>	<u>3,507.17</u>	<u>(3,507.17)</u>	<u>-</u>	<u>5,807.68</u>	<u>(5,807.68)</u>
	Total Expenditures, Reserves, & Fund	<u>190,792.75</u>	<u>61,917.61</u>	<u>128,875.14</u>	<u>170,992.25</u>	<u>61,648.34</u>	<u>109,343.91</u>
	Balance	-	-	-	-	-	-
	Cash with Trustee		3,721.26			5,834.85	
	Other Assets		-			-	
	Liabilities		(214.09)			(27.17)	

151 - Debt Service Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	1,246,593.00	856,392.19	68.70%	1,246,413.00	846,805.79	67.94%
40115	Disc. On Property Tax	(10,000.00)	(13,028.95)	130.29%	(10,000.00)	(10,425.31)	104.25%
40120	Trustee's Coll - Prior Year	30,000.00	55,681.06	185.60%	35,000.00	31,119.73	88.91%
40125	Trustee's Coll - Bankruptcy	700.00	190.04	27.15%	800.00	124.59	15.57%
40130	Cir/Clk & Master Coll - Prior Year	5,000.00	8,822.30	176.45%	2,500.00	3,742.13	149.69%
40140	Interest & Penalty	4,000.00	9,140.75	228.52%	5,500.00	2,627.63	47.78%
40161	In Lieu of Taxes - TVA	2,500.00	2,149.73	85.99%	2,500.00	2,028.19	81.13%
40162	In Lieu of Taxes - Local Utilities	9,000.00	7,236.70	80.41%	9,000.00	6,640.54	73.78%
40163	In Lieu of Taxes - Other	48,000.00	114.18	0.24%	48,000.00	-	0.00%
40210	Local Option Sales Tax	200,000.00	149,902.37	74.95%	163,000.00	133,678.79	82.01%
40220	Hotel/Motel Tax	50,000.00	37,824.59	75.65%	40,000.00	37,160.61	92.90%
40240	Wheel Tax	1,050,000.00	539,476.98	51.38%	1,020,000.00	516,681.72	50.66%
40320	Bank Excise Tax	9,000.00	-	0.00%	4,000.00	-	0.00%
44110	Investment Income	220,000.00	476,764.46	216.71%	180,000.00	189,650.47	105.36%
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
46852	State Revenue Sharing - Telecommunications	6,000.00	6,602.90	110.05%	-	-	0.00%
48130	Contributions	-	-	0.00%	-	-	0.00%
Total		<u>2,870,793.00</u>	<u>2,137,269.30</u>	<u>74.45%</u>	<u>2,746,713.00</u>	<u>1,759,834.88</u>	<u>64.07%</u>
Balance Beginning of Year, July 1, 2018		<u>8,792,812.00</u>	<u>8,988,865.53</u>	<u>(196,053.53)</u>	<u>8,431,463.00</u>	<u>8,701,818.97</u>	<u>(270,355.97)</u>
Total Estimated Revenues & Other Sources		<u>11,663,605.00</u>	<u>11,126,134.83</u>	<u>537,470.17</u>	<u>11,178,176.00</u>	<u>10,461,653.85</u>	<u>716,522.15</u>
<u>Expenditures</u>							
82110	General Government Principal	695,000.00	-	0.00%	734,000.00	-	0.00%
82130	Education Principal	1,370,400.00	386,870.32	28.23%	1,350,306.00	386,870.32	28.65%
82210	General Government Interest	118,400.00	59,200.00	50.00%	145,850.00	70,925.00	48.63%
82230	Education Interest	948,800.00	532,024.14	56.07%	781,300.00	452,184.69	57.88%
82310	Other General Government Debt Service	125,000.00	46,269.90	37.02%	125,000.00	31,626.67	25.30%
82330	Education	7,440.00	4,960.00	66.67%	7,440.00	4,960.00	66.67%
Total		<u>3,265,040.00</u>	<u>1,029,324.36</u>	<u>31.53%</u>	<u>3,143,896.00</u>	<u>946,566.68</u>	<u>30.11%</u>
Reserves and Fund Balance		<u>8,398,565.00</u>	<u>10,096,810.47</u>	<u>(1,698,245.47)</u>	<u>8,034,280.00</u>	<u>9,515,087.17</u>	<u>(1,480,807.17)</u>
Total Expenditures, Reserves, & Fund		<u>11,663,605.00</u>	<u>11,126,134.83</u>	<u>537,470.17</u>	<u>11,178,176.00</u>	<u>10,461,653.85</u>	<u>716,522.15</u>
Balance		-	-	(0.00)	-	-	
Cash with Trustee			10,351,237.02			9,065,215.38	
Other Assets			1,849,295.37			1,844,540.40	
Liabilities			(2,103,721.92)			(1,394,668.61)	

171 - General Capital Project Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
44110	Investment Income		66,996.81			-	
49100	Bond Proceeds		-				
49410	Premiums on Debt Sold		-				
	Total		<u>66,996.81</u>			<u>-</u>	
	Balance Beginning of Year, July 1, 2018		<u>5,812,850.03</u>			<u>-</u>	
	Total Estimated Revenues & Other Sources		<u>5,879,846.84</u>			<u>-</u>	
<u>Expenditures</u>							
91120	Administration of Justice Projects		18,575.00			-	
91190	Other General Government Projects		877,456.87			-	
	Total		<u>896,031.87</u>			<u>-</u>	
	Reserves and Fund Balance		<u>4,983,814.97</u>			<u>-</u>	
	Total Expenditures, Reserves, & Fund		<u>5,879,846.84</u>			<u>-</u>	
	Balance		-			-	
	Cash with Trustee		4,983,814.97			-	
	Other Assets		-			-	
	Liabilities		-			-	

177 - Other Capital Project Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
44110	Investment Income		-			-	
48130	Contributions		877,272.66			-	
49100	Bond Proceeds		-			-	
49410	Premiums on Debt Sold		-			-	
	Total		<u>877,272.66</u>			<u>-</u>	
	Balance Beginning of Year, July 1, 2018		<u>6,086,213.99</u>			<u>5,996,223.99</u>	
	Total Estimated Revenues & Other Sources		<u>6,963,486.65</u>			<u>5,996,223.99</u>	
<u>Expenditures</u>							
91300	Education Capital Projects		<u>53,755.58</u>			<u>-</u>	
	Total		<u>53,755.58</u>			<u>-</u>	
	Reserves and Fund Balance		<u>6,909,731.07</u>			<u>5,996,223.99</u>	
	Total Expenditures, Reserves, & Fund		<u>6,963,486.65</u>			<u>5,996,223.99</u>	
	Balance		-			-	
	Cash with Trustee		11,642.22			11,642.22	
	Other Assets		6,898,088.85			5,984,581.77	
	Liabilities		-			-	

178 - Capital Projects - William Biles
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
ACCOUNT	DESCRIPTION		ACTUAL				
	<u>Revenues</u>						
47590	Other Federal through State		<u>3,347.54</u>			<u>27,975.00</u>	
	Total		<u>3,347.54</u>			<u>27,975.00</u>	
	Balance Beginning of Year, July 1, 2018		<u>-</u>			<u>-</u>	
	Total Estimated Revenues & Other Sources		<u>3,347.54</u>			<u>27,975.00</u>	
	<u>Expenditures</u>						
91190	Other General Government Projects		<u>3,347.54</u>			<u>27,975.00</u>	
	Total		<u>3,347.54</u>			<u>27,975.00</u>	
	Reserves and Fund Balance		<u>-</u>			<u>-</u>	
	Total Expenditures, Reserves, & Fund		<u>3,347.54</u>			<u>27,975.00</u>	
	Balance		-			-	
	Cash with Trustee		-			-	
	Other Assets		-			-	
	Liabilities		-			-	

180 - Other Capital Project Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019		BUDGET	2017 - 2018	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44110	Interest Earned		468.93				
49100	Bonds Issued		7,090,000.00				
49410	Premiums on Debt Sold		307,930.25			-	
	Total		<u>7,398,399.18</u>			<u>-</u>	
	Balance Beginning of Year, July 1, 2018		-			-	
	Total Estimated Revenues & Other Sources		<u>7,398,399.18</u>			<u>-</u>	
	<u>Expenditures</u>						
91300	Education Capital Projects		145,385.86				
	Total		<u>145,385.86</u>			<u>-</u>	
	Reserves and Fund Balance		<u>7,253,013.32</u>			-	
	Total Expenditures, Reserves, & Fund		<u>7,398,399.18</u>			<u>-</u>	
	Balance		-			-	
	Cash with Trustee		7,253,013.32			-	
	Other Assets		-			-	
	Liabilities		-			-	

189 - Other Capital Project Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019		BUDGET	2017 - 2018	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44110	Interest Earned		<u>912.43</u>			<u>382.42</u>	
	Total		<u>912.43</u>			<u>382.42</u>	
	Balance Beginning of Year, July 1, 2018		<u>85,314.79</u>			<u>84,368.01</u>	
	Total Estimated Revenues & Other Sources		<u>86,227.22</u>			<u>84,750.43</u>	
	<u>Expenditures</u>						
	Total		<u>-</u>			<u>-</u>	
	Reserves and Fund Balance		<u>86,227.22</u>			<u>84,750.43</u>	
	Total Expenditures, Reserves, & Fund		<u>86,227.22</u>			<u>84,750.43</u>	
	Balance		-			-	
	Cash with Trustee		86,227.22			84,750.43	
	Other Assets		-			-	
	Liabilities		-			-	

263 - Self Insurance Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
43101	Self-Insurance Premiums/Contributions		-			-	
44110	Interest Earned		57,257.20			22,227.10	
44170	Miscellaneous Refunds		-			-	
	Total		<u>57,257.20</u>			<u>22,227.10</u>	
	Balance Beginning of Year, July 1, 2018		<u>3,972,732.70</u>			<u>3,713,132.41</u>	
	Total Estimated Revenues & Other Sources		<u>4,029,989.90</u>			<u>3,735,359.51</u>	
<u>Expenditures</u>							
58400	Other Charges		<u>670,220.71</u>			<u>666,617.97</u>	
	Total		<u>670,220.71</u>			<u>666,617.97</u>	
	Reserves and Fund Balance		<u>3,359,769.19</u>			<u>3,068,741.54</u>	
	Total Expenditures, Reserves, & Fund		<u>4,029,989.90</u>			<u>3,735,359.51</u>	
	Balance		-			-	
	Cash with Trustee		4,725,443.69			4,696,305.00	
	Other Assets		32,247.74			21,277.14	
	Liabilities		(1,397,922.24)			(1,648,840.60)	

363 - Judicial District Drug Fund
Year to Date for the Month Ending January 31

ACCOUNT	DESCRIPTION	BUDGET	2018 - 2019 ACTUAL	REALISED	BUDGET	2017 - 2018 ACTUAL	REALISED
<u>Revenues</u>							
42360	District Attorney General Fees		110.67			-	
42810	Fines		1,012.21			2,438.64	
42910	Proceeds from Confiscated Property		4,000.00			8,756.60	
44170	Miscellaneous Refunds		-			105.00	
	Total		<u>5,122.88</u>			<u>11,300.24</u>	
	Balance Beginning of Year, July 1, 2018		<u>16,107.88</u>			<u>20,348.47</u>	
	Total Estimated Revenues & Other Sources		<u><u>21,230.76</u></u>			<u><u>31,648.71</u></u>	
<u>Expenditures</u>							
54150	Drug Enforcement		<u>7,282.95</u>			<u>8,295.62</u>	
	Total		<u>7,282.95</u>			<u>8,295.62</u>	
	Reserves and Fund Balance		<u>13,947.81</u>			<u>23,353.09</u>	
	Total Expenditures, Reserves, & Fund		<u><u>21,230.76</u></u>			<u><u>31,648.71</u></u>	
	Balance		-			-	
	Cash with Trustee		13,947.81			22,753.09	
	Other Assets		-			-	
	Liabilities		-			600.00	

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: UT-TSU Agricultural Extension

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Agriculture Extension Office

Suggested Action:

Attachments:

[Agriculture Extension - March 2019](#)

UT-TSU Extension Warren County

County Court Report March 2019

UT-TSU Extension • 931-473-8484 • warren.tennessee.edu • Warren County

Hilda Lytle

County Director

Family and Consumer Sciences

Hello everyone! Below are the highlights of Extension work in the areas of family & consumer science, community resource development, agriculture and 4-H youth development for the past quarter.

Family and Consumers Sciences

Arthritis Exercise

- Taught the Level II *Arthritis Exercise Program* consisting of eight sessions with ten participants completing the course. Participants are now able to do more repetitions of various exercises, work on balance and perform relaxation techniques at home to help with arthritis symptoms.
- Began a Level 1 *Arthritis Exercise Program* in January (which runs through March). This program consists of 16 sessions and 9 classes have been completed as of the end of February. There was an average attendance of 17 participants learning joint-safe exercises to help with arthritis symptoms.

Co-parenting

- Taught this state-mandated four-hour course to eight participants this quarter. Program was held once a month in January and February. Participants

learned ways to keep their children out of the middle of adult issues. They also learned about the divorce process, communication techniques, domestic violence, stress management, and conflict resolution.

Dine-In Day

- This annual event is held annually on December 3rd. In 2018, participants were encouraged to dine-in with their families by eating meals together around the table. Participants were also encouraged to be (electronic) device free in order to spend quality family time together while eating. Extension promoted this effort through fce clubs, flyers, and social media

Tai Chi for Arthritis

- Four participants have completed the last five of the ten sessions of this joint-safe class which features the twelve forms of sun style of Tai Chi for arthritis. Course includes warm-ups, 12 forms, and cool-downs.
- Seated Tai Chi – Taught the first three of six sessions of this program. Enrolled are 11 people. Participants learned the warm-ups, first four forms of Tai Chi and cool-downs while staying seated.



Family and Community Education (fce) Clubs

- There were 41 fce members who participated in the annual “Santa’s Workshop” and county council event. Members participated in two community projects – the Rescue Squad Toy Drive and the Food Bank non-perishable food collection.
- Facilitated a Special Projects Training program for six fce leaders who in turn shared information to local club members. Our fce members participate in numerous services projects and activities on the county and region level.
- Facilitated the global–international day planning meeting. This year’s focus will be Egypt.
- Taught the fourth lesson of *Eat Well, Feel Well* program to fce club members. The focus was on physical activity. Adults need 150 minutes of physical activity per week. Taught lesson on endurance, balance, flexibility, and strength exercises.
- Becky Phillips accepted the roll as fce secretary on the regional level, so I helped her get organized for this annual responsibility.
- Six Warren County fce members along with myself attended the Region fce Information Day in Murfreesboro to learn about officer responsibilities and leader training subject matter.

Tennessee Nutrition and Consumer Education Program (TNCEP)

- *Color Me Healthy* – Began a nutrition program for 94 Head Start students consisting of 4 sessions. The first session was on fruits and vegetables starting with the letter “A” with a focus on eating a rainbow of colorful foods such as avocados and apricots.
- *My Plate for My Family* - Program Assistant Margie Foster completed the series at Golden Oaks with four people completing the class. Focus was on using

MyPlate as a guideline for meals and getting physical activity.

- Mrs. Foster participated in the bi-monthly commodity food distribution by giving out 2019 Healthy Homemade calendars and nutrition fliers entitled *Enjoy Your Food but Eat Less* to approximately 300 participants.
- Foster continued the *Making Tracks with Rudy Raccoon* nutrition program on a monthly basis at sixteen third classrooms throughout the county.
- Agent & Program Assistant worked with the two Head Start locations to recruit parents for a nutrition program scheduled for March.

Warren Wellness

- Continued to serve on this community-wide board to promote wellness activities in Warren County. This quarter involved planning and organizing for 2019 events.

Community Resource Development

Dallas Manning, Extension Agent

Hilda Lytle, Extension Agent

Federal Farm Loan Act

- Dallas Manning, UT Area Farm Management Specialist, met with local producers to discuss Federal Farm Loan Program.

Youth Leadership of Warren County

- Coordinated the city/county government and media day for the twenty-one members of the Youth Leadership group. Members heard from city & county leaders as well as toured Ben Lomand Connect and the Southern Standard.

Agriculture

Heath Nokes, Extension Agent

Winter Meetings

The first quarter of the year is normally filled with Winter Meetings and 2019 is no exception. During the past quarter, we had two excellent educational opportunities for our row crop producers.

Middle Tennessee Weeds Night

- In early December, Warren and adjoining counties offered the 2019 Middle Tennessee Weeds Night. Dr. Larry Steckel, University of Tennessee Department of Plant Sciences, presented his latest research to approximately 60 producers. February 5th also saw the 2019 edition of the Middle Tennessee Grain Conference. Although the crowd was down 50 or 60 participants from previous years, we were very grateful for those 250 producers, agribusiness leaders, and others who took time to attend. This event is held annually the first Tuesday in February at the Coffee County Fairgrounds. This year we had 8 individual educational sessions, a trade show featuring over 30 vendors, and training for Dicamba herbicide application.

Master Gardeners

- After having to cancel the 2018 Master Gardener Intern Class, we have 24 new participants in this year's class. This new class has already completed 6 of the 10 3-hour educational sessions necessary to complete and gain membership in the master gardener program. These new members are eagerly looking forward to working on the various projects of the

Warren County Association that benefit our community.

Master Dairy

- The plight of the American Dairy Farmer continues to play out on the negative. However, educational programs are still available for those producers who are still active. Recently, the first of three sessions of the Master Dairy Program was held here in Warren County. Seven producers attended this meeting from throughout the Middle Tennessee Area. The educational focus was on controlling the economic inputs of dairy production and calf management.

Hemp

- Since the passage of the Industrial Hemp Act, there have been a lot of curiosity in the agriculture world regarding this potential new cash crop. Throughout the latter part of 2018 and early 2019, producer meetings were held throughout the state. Warren County was no exception with over 90 people attending a meeting January 8. Production, legalities, permitting, and regulations were presented by University of Tennessee and Tennessee Department of Agriculture staff. With so many unanswered questions regarding the marketing, production, and other aspects of the crop, 2019 will prove to be a very interesting year.

4-H Youth Development

Shay Davis, Extension Agent
Emily Mote, Extension Agent



4-H Public Speaking Winners

- Over 1,000 4-H members gave 2-3 minutes' speeches on the subject of their choice during January 4-H club meetings. Class winners advanced to the Warren County 4-H Public Speaking Finals in February. The top three

winners in each grade division received trophies. The first and second places in grades four-eight advanced to the sub-regional contest, while first place in ninth through twelfth grades competed at the regional contest.

4th Grade

- 1 – Ryder Gillispie
- 2 – Jenna Mullins
- 3 – Kate Gribble

5th Grade

- 1 – Braden Herman
- 2 – Takota Moore
- 3 – Abby Graves

6th Grade

- 1 – Barrett McGinness
- 2 – John Porter Prater
- 3 – Emilee Lassiter

7th Grade

- 1 – Alondra Lassiter
- 2 – Raiden Hutcheson

8th Grade

- 1 – Madison Christian
- 2 – Marcie Pope
- 3 – Keaton McGinness

9th Grade

- 1 – Hannah Sanders
- 2 – Rayton Bell
- 3 – Clayton Jones

10th Grade

- 1 – Claire Brooks
- 2 – TJ Warner
- 3 – Will Prater

11th Grade

Ethan Hitchcock

12th Grade

- 1 – Caroline Brooks
- 2 – Emily Pennington
- 3 – Marynia Harris

- Caroline Brooks and Emily Pennington advanced to the regional public speaking contest at Cumberland University. Caroline placed third and Emily placed fourth in the region.

County 4-H Poster Winners

- January's contest was the 4-H poster contest. There were 797 students who participated. County winners are:

First Place Overall - Kate Gribble
Second Place - Lauren Mansfield
Third Place - Mason Gribble

Honorable mentions:

Lakelynn Garza
Abby Graves
Tylan Lusk

- Kate's design will be featured as the 2019-2020 yearbook cover. The top 3 posters were sent to the state 4-H office in Knoxville for the state contest.

Regional and State Swine Expo

- In January, (5) 4-Hers exhibited animals at the regional Swine Expo and (7) 4-Hers exhibited animals at the State Swine Expo. 4-Hers were very successful in both shows! 4-Hers that exhibited swine this year were Hannah Sanders, William Prater, John Porter Prater, Kalan Lusk, Tylan Lusk, Collen Mertz, and Jaden Mertz.
- During the Regional Swine Expo, Hannah Sanders exhibited the Grand Champion Chester White Barrow in the market division and the Grand Champion Hereford Gilt in the breeding division. Hannah also placed in showmanship for

her age division. Jaden Mertz exhibited the Reserve Grand Champion Hereford gilt and Collen Mertz exhibited the Grand Champion Tamworth gilt in the breeding division.

- During the State Swine Expo, Tylan Lusk showed the Reserve Champion Duroc Gilt in the breeding division, placed 5th of 31 in his showmanship division and was the second overall premier exhibitor for the explorer division in the both the Breeding Gilt Show and Market Show. Hannah Sanders showed the Reserve Champion Chester White Barrow in market division, placed 6th of 68 in her showmanship division, and was the 2nd overall premier exhibitor in the Breeding Gilt Show and 3rd overall premier exhibitor in the Market Show. Jaden Mertz showed the Grand Champion Hereford Gilt and Collen Mertz showed the Reserve Grand Champion Tamworth in the breeding gilt division.
- 4-Hers also had the opportunity to participate in the State Swine Skillathon while at Expo. Tylan Lusk placed in the top 20 in the explorer division. Connor Williams placed 9th in the junior division. In the Senior Level I Division, William Prater placed 10th, Hannah Sanders placed 11th and Jaden Mertz placed 15th. Collen Mertz placed 4th in the Senior Level II Division. Other Warren County 4-Hers that participated in the State Swine Skillathon are John Porter Prater,



Carl Parris, KeyLe Rhea, Walt Jones and Kalan Lusk.

State 4-H Leadership and Citizenship portfolio finalists selected

- State finalists will compete at State 4-H Congress with an interview to be named state winners and receive college scholarships. Marynia Harris was selected for Citizenship Senior Level II, Ethan Hitchcock and Emily Pennington were selected for Leadership Senior Level II.

State 4-H Congress Delegates Selected

- In addition to the state portfolio finalists in citizenship and leadership, Warren County will send 4 delegates to State 4-H Congress in March. Congress is an educational opportunity for 9th and 10th grade 4-H members to learn about state government and how it operates. Delegates will spend three days in Nashville and Murfreesboro as senators and representatives voting on bills and resolutions which pertain to the youth of Tennessee. Delegates attending State 4-H Congress are:
Rayton Bell
Molly Dodd
Jaden Mertz
Hannah Sanders

4-H Honor Club Serves the Community

- Junior Honor club members grades 6-8 complete monthly service projects. February's service project went to Hamilton Street Activity Center where members read books to youth and assisted with 4-H projects for school.
- Senior Honor Club members showed their appreciation by baking treats for the local 911 dispatch personnel.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: Airport

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Airport

Suggested Action:

Attachments:

[Airport March Quarterly Report March 2019](#)

Warren County Airport Commission

635 Airport Road
McMinnville, TN 37110
(931) 668-7050

March 4, 2019

Richard Crawford
Warren County Aviation Director
wcma4187@outlook.com

Re: Airport Quarterly Report

County Executive Jimmy Haley and County Commissioners:

The Warren County Airport Commission would like to give you an update on our current projects at the airport. These are the Fuel Farm, and Road Removal and Fencing Projects. In addition, the committee would like to report on the status of revenue generated for F/Y 18-19.

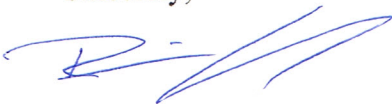
The fuel farm tanks have been in the manufacturing process since December 2019. After speaking with the airport's engineering company, Stantec, it has been reported that the old fuel farm will begin the removal process in April 2019. Once the old tanks have been removed, the new tanks, fuel cabinets, and self-service stations will be installed. The airport is hoping to be using the new system by July of 2019. The airport's fuel supplier, Titan Aviation Fuels, will provide two fuel trucks so fueling operations will continue throughout the new fuel farm installation.

The road removal and fencing project has been completed. Now that this project is complete, it will allow the airport to remove the displaced threshold on the runway, giving aircraft more "usable" runway for landing operations.

The Commission would also like to report that the airport has generated \$125,228.02 in sales and rent YTD F/Y 18-19.

I would like to thank the County Executive, Jimmy Haley, and the county commissioners, for your approval of the projects we are currently working on, and support in keeping the Warren County Memorial Airport safe and secure. I respectfully remain in service to you and the citizens of Warren County.

Sincerely,



Richard Crawford

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: Codes/Environmental Office

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Codes/Environmental

Suggested Action:

Attachments:

[Building Environmental Codes Report March 2019](#)

WARREN COUNTY
BUILDING & ENVIRONMENTAL CODES DEPARTMENT
201 Locust Street, Suite 6, McMinnville, TN 37110

Departmental Report: 012/04/18 through 3/04/19

Building Permit Activity

➤ Building permits issued –	40
➤ Total permit fees collected –	
➤ Total valuation of projects –	
➤ New home starts-	18
➤ Year to date New home starts	14

Environmental Code Activity

➤ Complaints received –	25
➤ Junkyard/Scrap yard violations issued –	2
➤ Tennessee Code Annotated -	14
➤ Criminal Littering violations issued –	
➤ Water drainage issues addressed –	
➤ Violations closed -	6
➤	

Field Related Activity

➤ Building Inspections performed –	99
➤ Environmental Inspections performed –	
➤ Property Maintenance Inspections performed –	43

Other Activity

➤ Zoning letters issued –	
➤ Building permit/code consultations –	132
➤ Land Use consultations	
➤ Flood Map requests/research -	30



Rich Thompson
Director
Building & Environmental Codes Department

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: EMA

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

EMA

Suggested Action:

Attachments:

[WC EMA Report- March 2019](#)



MCMINNVILLE – WARREN COUNTY
EMERGENCY MANAGEMENT
AGENCY

JAMES H. CUNNINGHAM
DIRECTOR

PHONE: 931-473-8446
FAX: 931-473-8418

Quarterly Report to Warren County Commission
March , 2019

December

I attended a Regional Directors Mtg. in Cheatham Co. on December 6th.
I met with Matt Lewis from TEMA to plan 2019 training and exercises.
We hosted and EMS 1st Responder Class in our EOC.

January

We did A state wide communication test with TEMA.
We hosted A Daycare Group meeting in the EOC.

February

We helped Raintree Nursing Home plan and conduct a disaster exercise,
McMinnville Police Dept. , Fire Dept. and Warren Co. Sheriff Dept. also took part.
We attended an Upper Cumberland Health meeting on Feb. 26th
I went to a meeting with the Rotary Club and discussed a Safety Plan for our local rivers.
On February 27th we participated in a state wide tornado test alert.

James Cunningham, Director
Warren County E.M.A.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: EMS

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

EMS

Suggested Action:

Attachments:

[EMS Report March 2019](#)

Monthly Call Volume

Run Type	2018-12-01	2019-01-01	2019-02-01	Total
911 Response	405	377	315	1097
Non-Emergency Interfacility Transfer	99	78	77	254
Emergency Interfacility Transfer	18	20	14	52
Standby	3	2	3	8
Medical Transport	102	86	55	243
Public Assistance/Other Not Listed	7	6	3	16
Total	634	569	467	1670

Disposition	2018-12-01	2019-01-01	2019-02-01	
Transported No Lights/Siren	485	426	358	1269
Cancelled (No Patient Contact)	5	7	5	17
Patient Refused Evaluation/Care (Without Transport)	24	22	22	68
Cancelled on Scene/No Patient Found	4	9	5	18
Transported Lights/Siren	33	41	28	102
Assist, Public	60	26	22	108
Standby - Public Safety, Fire, or EMS Operational Support Provided	3	1	5	9
Standby - No Service or Support Provided	3	5	3	11
Patient Treated, Transported by Law Enforcement	2			2
Patient Treated, Released (AMA)	6	10	10	26
Cancelled (Prior to Arrival at Scene)	4	7	4	15
Patient Dead on Scene - No Resuscitation Attempted (With Transport)	1	2	2	5
Patient Dead on Scene - No Resuscitation Attempted (Without Transport)	2	8	2	12
Transported No Lights/Siren, Upgraded	1	1		2
Assist, Unit	1	3		4
Patient Treated, Transported by Private Vehicle		1		1
Patient Treated, Transferred Care to Another EMS Professional			1	1
	634	569	467	1670

A	G	H	I	O	P	Q
Warren County EMS - WRN						
Financial Summary - 07/01/18 to 06/30/2019						
1						
2						
3						
4	Warren County EMS	Dec-18	Jan-19	Feb-19		
5	Beginning A/R	\$ 2,293,191.92	\$ 2,369,332.50	\$ 2,382,181.49		
6						
7	Charges	\$ 415,179.40	\$ 357,269.50	\$ 314,277.20		
8	Contractual Adjustments	\$ (134,669.37)	\$ (150,198.21)	\$ (95,293.73)		
9	Gross Net Charges	\$ 280,510.03	\$ 207,071.29	\$ 218,983.47		
10						
11	Courtesy Discounts	\$ -	\$ -	\$ -		
12	Bad Debt Write Off	\$ -	\$ -	\$ -		
13	Bankruptcy	\$ -	\$ (90.67)	\$ (750.00)		
14	Misc Adjustments	\$ (10,631.70)	\$ (9,849.16)	\$ (3,604.06)		
15	Adjusted Charges	\$ 269,878.33	\$ 197,131.46	\$ 214,629.41		
16						
17	Insurance Refunds	\$ -	\$ 811.39	\$ 451.89		
18	Patient Refunds	\$ -	\$ 827.24	\$ -		
19	Returned Checks	\$ -	\$ -	\$ -		
20	Total Refunds	\$ -	\$ 1,638.63	\$ 451.89		
21						
22	Insurance Payments	\$ (187,307.30)	\$ (174,920.04)	\$ (146,768.01)		
23	Patient Payments	\$ (6,430.45)	\$ (11,001.06)	\$ (6,906.78)		
24	Bad Debt Recovery	\$ -	\$ -	\$ -		
25	Total Payments	\$ (193,737.75)	\$ (185,921.10)	\$ (153,674.79)		
26						
27	Net Payments	\$ (193,737.75)	\$ (185,921.10)	\$ (153,674.79)		
28						
29	Ending A/R	\$ 2,369,332.50	\$ 2,382,181.49	\$ 2,443,588.00		
30						
31	COLLECTION ACCOUNTS ACTIVITY					
32	PRIOR ACCTS IN COLL	\$ -	\$ -	\$ -		
33	ACCOUNTS SENT TO COLL	\$ -	\$ -	\$ -		

**GROUND AMBULANCE SERVICE AUDIT
YEAR 2018**

Date: February 28, 2019

Ambulance Service: Warren County EMS License#: 8901

Ambulance Service Address: 103 Magness Drive
Street
McMinnville TN 37110
City State Zip

Name of Ambulance Service Director of Record: Preston Denney

VERIFIED IN AUDIT: Annual Requirements

☒ **Mandatory Random Drug Screening of Employees**

Date: December 27, 2018

- ☒ Rule 1200-12-01-.14 (9) (c) 3
Review of Policy and Verification of Testing

Comments: Reviewed policy which has not changed from 2017 audit. Verified that random drug screens were performed in May, June, August and December.

☒ **Personnel Staffing for ALS or BLS Categories**

Date: December 27, 2018

- ☒ Rule 1200-12-01-.14 (4) (b)
Advanced Life Support
Verification of Paramedic and AEMT on 95% of Emergency transports

Comments: Reviewed daily shift reports which confirm that all ambulances are staffed with at a paramedic and an AEMT.

- ☐ Rule 1200-12-01-.14 (4) (c)
Basic Life Support
Verification of two AEMT on 95% of all transports

Comments: _____

☒ **Equipment Inventory**

Date: 7-2-2018 to 2-28-2019

- ☒ Rule 1200-12-01-.15 (3) (4)
Verification of inventory files, every 72 hours at a minimum, on all permitted vehicles for a 90 day period

Comments: Verified inventory files at time of annual inspection and found to be compliant.

☒ **In-Service**

Date: February 28, 2019

- ☒ Rule 1200-12-01-.14 (5)

Verification of 15 contact hours for 95% of EMS personnel

Comments: Reviewed 100% of personnel files and verified that 100% of EMS personnel had at least 15 contact hours in 2018.

☒ **Pediatric Training**

Date: February 28, 2019

☒ Rule 1200-12-01-.20(2)

Verification of a minimum 1.5 hours of pediatric training annually for all EMS Personnel

Comments: Reviewed 100% of personnel files and verified that 100% of EMS personnel had at least 1.5 hours of pediatric training in 2018.

When Using Continuing Education Hours for Personnel License Renewal:

☒ **In-Service Hours:**

Date: February 28, 2019

☒ Rule 1200-12-01-.14 (7)

- Board Authorized Instructor Coordinator
- Records maintained for 5 years
- Vitae on instructors
- Lesson Plans
- Course Evaluation by students
- Evaluation of students performance
- Sign in sheet of participants.

Comments: Jeff Roberts is I/C for service and files are maintained through Chattanooga State.

VERIFIED IN AUDIT: Random Requirements

☒ **Dispatch Log**

Date: February 28, 2019

☒ Rule: 1200-12-01-.15 (2) (a)

Dispatch log is maintained or compliance may be demonstrated combination of records

Comments: Verified compliance with review of records maintained with a combination of records from third party billing, ePCR and 911 CAD sheets.

☐ **First Responder Program**

Date: _____

☐ Rule: 1200-12-01-.16

Verification of all requirements for First Responder Program

- MOA
- Insurance Verification
- In-Service
- Personnel Listing of each Agency

Comments: _____

☒ **Continuous Quality Improvement:**

Date: December 27, 2018

☒ Rule: 1200-12-01-.14 (4) (a) 1 ii

Verification of Medical Director Involvement in Quality Management and Improvement

Comments: Reviewed files both hard copy and digital that show medical director involvement and CQI is ongoing.

☒ **Personnel Records**

Date: February 28, 2019

☒ Rule: 1200-12-01-.15 (1) (a)

- Driver's license
- EMS Professional License
- CPR
- Physical exam
- Defensive Driving Courses
- Emergency Vehicle operation courses
- Minimum 1.5 hours of pediatric training annually

Comments: Reviewed 100% of personnel files and found all files complete for audit year 2018.

☒ **Expanded Scope Training:**

Date: February 28, 2019

☒ Rule 1200-12-01-.04 (1) (e) 4

Verification of continuing training

- Ventilator Training
- Surgical Cricothyrotomy
- Rapid Sequence Intubation

Comments: Expanded scope training verified by review of rosters and was done in December of 2017, June of 2018 and the first week of January 2019.

DEFICIENCIES:

List of Deficiencies: (Please include a narrative on all deficiencies cited)

None.

Audit findings were presented to the Ambulance Service Director on February 28, 2019

Date

Plan of correction due by: N/A

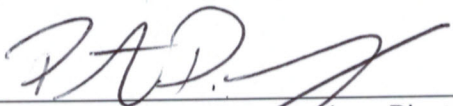
Date

Plan of corrections received on: N/A

Date

☒ **Acceptable**

☐ **Deficient**



Agency Representative or Director Signature

Brian Tompkins

Digitally signed by Brian Tompkins
DN: cn=Brian Tompkins, o=Tennessee Department of Health,
ou=Office of EMS, email=brian.tompkins@tn.gov, c=US
Date: 2019.02.28 13:50:55 -06'00'

Regional Consultant Signature

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: Industrial Development Board

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Industrial Development Board

Suggested Action:

Attachments:

[IDB Report- March 2019](#)

**Industrial Development Board
Of McMinnville-Warren County**

*110 South Court Square
McMinnville, TN 37110*

Phone: 931-474-4769

Fax: 931-474-4479

www.wcidb.com

director@wcidb.com

March 4, 2019

PROJECTS

1. **Attended MTIDA Christmas Party.**
2. **Attended Motlow Christmas Party.**
3. **Attended Expo Green Solutions Meeting.**
4. **Attended St. Thomas River Park Hospital Open House.**
5. **Attended Luncheon at TSU Nursery Research Center.**
6. **Attended December, January and February IDB Board Meetings.**
7. **Attended BRAC Christmas Party.**
8. **Attended Luncheon at Bridgestone.**
9. **Attended CFP Meeting.**
10. **Attended Key Industry Advisor Meeting at WCHS.**
11. **Attended MDRFC Meeting.**
12. **Attended UCDD Meeting in Cookeville.**
13. **Attended TCAT Breakfast.**
14. **Participated in Hospital Survey.**
15. **Luncheon with Johnny Mathis of Baccar Construction.**
16. **Met with Jay Mitchell representing a wholesale food company.**
17. **Attended JECDB Meeting.**
18. **Attended MDRFC Meeting.**
19. **Attended Legislative Meeting at Motlow Campus.**
20. **Attended TCAT-McMinnville Skills USA.**
21. **Toured Automation Robotics Training Center in McMinnville.**
22. **TNECD Prospect Visit.**
23. **Attended CFP Meeting.**
24. **Attended MDRFC Meeting.**
25. **Attended Tri-County Railroad Meeting.**
26. **Attended City Board Meetings.**
27. **Attended County Commission Meetings.**
28. **Met with James & Associates.**
29. **Met with Existing Industry.**
30. **Met with City Alderman.**
31. **Attended TCAT meeting.**
32. **Attended Van Buren Co. Regional Economic Meeting.**
33. **Attended Bill Brock Retirement Reception.**
34. **Participated in Green Solutions EXPO Conf. call.**

**Industrial Development Board
Of McMinnville-Warren County**

110 South Court Square
McMinnville, TN 37110

Phone: 931-474-4769

Fax: 931-474-4479

www.wcidb.com

director@wcidb.com

35. Judged SOAR in Smyrna, TN.
36. Attended Rotary with Guest Speaker Jim Tracey of USDA.
37. Attended CFP meeting.
38. Attended TEDC/TN Chamber Day on the Hill.
39. Attended BRAC Meeting.
40. Attended Community Development Block Grant Seminar in Nashville, TN.
41. Attended TCAT Signing Day.
42. Attended Tourism Meeting.
43. Attended MDRFC meeting.
44. Attended JAST meeting in Nashville, TN.
45. Participated in Green Expo Conf. call.
46. Met with TVA and McMinnville Electric.
47. Attended Tourism Meeting in Nashville.

VISITS

The Industrial Development Board of McMinnville-Warren County had 2 prospect visits for potential businesses in Warren County.

REQUEST FOR INFORMATION

The Industrial Development Board of McMinnville-Warren County submitted data for 8 Requests for Information (RFI).

The IDB will continue to keep you informed on our activity reports.

Sincerely,

Don Alexander

Don Alexander, Executive Director

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Appointment

Agenda Section: NEW BUSINESS

Subject:

Reappoint Judicial Commissioners

Suggested Action:

Attachments:

[Memo- March 2019 Reappoint Judicial Commissioners.pdf](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: March 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Reappointment of Judicial Commissioners

Reappoint the following Judicial Commissioners for one-year terms to expire in March 2020:

Kevin Deason
Hilda Martin
Ladye Martin
Walter McClarren, Jr.
Ken Mullican
Mike Neal
Susan Newby
David Williams
Ervin White

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Appointment

Agenda Section: NEW BUSINESS

Subject:

Appoint District 3 Constable

Suggested Action:

Attachments:

[Memo- March 2019 District 3 Constable Appointment](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: March 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Appoint District 3 Constable

The District 3 Constable position has been vacant since Mr. Ernest Pennington's death. One individual filed an affidavit with the Election Commission to be considered:

- Mark Griffith

The County Commission will vote to appoint an individual to finish our Mr. Pennington's term of office as District 3 Constable.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Appointment

Agenda Section: NEW BUSINESS

Subject:

Appoint District 4 Constable

Suggested Action:

Attachments:

[Memo- March 2019 District 4 Constable Appointment](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: March 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Appoint District 4 Constable

The District 4 Constable position was vacated due to the resignation of Mr. Jonathon Crutch on February 22, 2019. Three individuals filed affidavits with the Election Commission to be considered:

- Tommy Adams
- John M. Norris
- Anthony B. Sorren, Jr.

The County Commission will vote to appoint one of these individuals to finish our Mr. Crutch's term of office as District 4 Constable.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Contract

Agenda Section: NEW BUSINESS

Subject:

Approve Contract for Billing Services between Warren County EMS and AMB

Suggested Action:

Attachments:

[Warren County EMS-AMB Contract March 2019](#)

AMB SERVICE AGREEMENT

THIS SERVICE AGREEMENT (the "Agreement") is made and entered into on this the 25th day of April, 2018, by and between Warren County EMS, of 103 Magness Drive McMinnville, TN 37110 ("CLIENT"), and Credit Bureau Systems, Inc. d/b/a Ambulance Medical Billing, of 100 Fulton Court, Paducah, Kentucky 42001-9004 (hereafter "AMB"), pursuant to the terms and conditions set forth herein. For the consideration stated herein, the parties do hereby agree as follows:

1. **Description of Services.** AMB is a national ambulance and EMS full service billing and revenue cycle enhancement firm, specializing in billing and obtaining payment for services provided by ambulance services, and CLIENT is in the business of providing ambulance services to patients in its geographical location. For the term of this Agreement, as defined herein, AMB shall use commercially reasonable efforts to bill for and obtain reimbursement for CLIENT for the services rendered by the Client to patients, on or after the Effective Date, by billing patients and third party payers, including applicable governmental programs and entities (hereafter "The Services"). Any additional services which AMB agrees to provide are explicitly set forth in the Addenda hereto which are incorporated herein by reference and explicitly made a part of and included in the Services.

CLIENT agrees that AMB will be the sole and exclusive provider of the Services during the terms of this Agreement, and CLIENT will not utilize any other party or entity, or its own personnel, to bill for services rendered by CLIENT during the term of this Agreement.

2. **Effective Date.** This Agreement shall be effective for all Services rendered by CLIENT on and after April 1, 2019 during the term of this Agreement, as defined herein. AMB shall have no obligation or responsibility for accounts receivables already existing as of the Effective Date, unless a separate written agreement is entered into by the parties (hereafter "Legacy Claims").
3. **Term.** The initial term of this Agreement shall be for Three (3) years from the Effective Date (hereafter the "Initial Term"). The Initial Term shall automatically renew for an additional 1 year term (hereafter the "Additional Term") unless the Agreement is terminated as set forth herein.
4. **Fees.** Beginning as of the Effective Date, CLIENT shall pay AMB a fee of 5.35% per of net collections year 1, 5.15% year 2 and 4.95% year 3 received during the Initial Term and

any Additional Term (the “Base Fee”). and CLIENT, for the services rendered by CLIENT after the Effective Date, during the Initial Term or any Additional Term of this Agreement. The parties agree that some direct payments will be made to CLIENT during the term of this Agreement (hereafter “Direct Payments”) and CLIENT acknowledges that AMB is entitled to be paid its fee, as described herein, with respect to any such Direct Payments. CLIENT shall report all such Direct Payments to AMB within 72 hours of receiving said payment.

5. **Computer Hardware, Software, and Training.** To implement the Services, CLIENT has requested, and AMB has agreed to provide, the following necessary computer hardware, software, equipment, and training (hereafter collectively the “Equipment”) for the following agreed upon prices:

- a. ePCR(ESO) Subscription – \$12,035.66
- b. Hardware - \$8,197.33
- c. HDE - \$1,054.70

Total Charge for Equipment: \$21,287.69

If this Agreement is terminated by CLIENT, or AMB, for any reason, prior to the completion of the Initial Term, CLIENT shall pay AMB the pro-rata portion of the Total Charge for Equipment that represents the pro-rata portion of the Initial Term that is not completed due to termination (hereafter the “Pro Rata Charge for Equipment”). By way of example, if CLIENT terminates this Agreement, for whatever reason, after 19 months, CLIENT shall owe and shall pay AMB the Pro Rata Charge for Equipment which shall be equal to 17/36ths of the Total Charge for Equipment, upon termination. CLIENT specifically agrees and acknowledges that it shall have no right to return the Equipment, or any portion of the Equipment, to AMB for a full or partial credit towards the Total Charge for Equipment owed by CLIENT to AMB.

6. **Remit To Address.** It is mutually agreed that, with the exception of Medicare payments, all payer “remit to” addresses shall be directed to the offices of AMB and its Client Trust Account.
7. **Payment of Fees to AMB.** AMB shall send an invoice to CLIENT for all Base Fees, any Pro Rata Charge for Equipment due and owing, and any other charges, as provided for

herein, on or about the 10th day of each month following the close of business for the prior month (hereafter “Invoice”). Payment is due, and CLIENT shall pay, the Invoice upon receipt. Any Invoice, or part of any Invoice, that is not paid by CLIENT within thirty (30) days of the Invoice date, shall be subject to, and CLIENT shall pay, interest at the rate of 1.5% per month until paid.

All charges on any Invoice that are not disputed in writing by CLIENT within thirty (30) days of the Invoice date shall be deemed correct, final and non-modifiable by the parties (hereafter “Undisputed Charges”).

CLIENT agrees to, and hereby does, grant AMB a lien and right of offset on all money received on behalf of CLIENT, as a result of the Services provided by AMB, up to the amount of all outstanding invoices.

Should CLIENT fail to pay AMB within thirty (30) days of the date of any Invoice, CLIENT hereby authorizes and directs AMB to access, withhold, and retain sufficient sums for payment to AMB of all outstanding invoices from money paid on behalf of CLIENT from payment transactions on patient accounts, whether from insurance companies, governmental payers, or patients. AMB shall have the right, but not the obligation, to take such steps as allowed herein, and AMB does not waive the right to take any steps it is allowed to take herein by refraining from immediately taking such steps. AMB shall provide a full and complete accounting to CLIENT of all payments remitted to AMB on behalf of CLIENT, and AMB shall promptly remit to CLIENT all money remitted to AMB, net of any money retained and applied towards amounts owed to AMB.

8. **Remittances, Bank Account and Treasury Process** A bank account or lockbox account will be set up and maintained in the name of The CLIENT for the purpose of receiving remittances from AMB (hereafter the “Bank Account”). CLIENT shall be responsible for all bank charges, and AMB shall have no responsibility or liability for any bank errors or omissions. Except as provided for in Section 6 of this agreement, AMB shall remit all amounts collected on a daily basis to the CLIENT’s Bank Account via ACH Electronic Funds Transfer.
9. **Operating Procedures**. CLIENT agrees and acknowledges that in order for AMB to provide the Services contemplated herein, CLIENT must provide, or cause facilities, hospitals, or other third-party sites at which CLIENT provides services, to provide to AMB accurate and complete demographic information required by AMB, at no cost to AMB (hereafter the “Demographic Information”). CLIENT acknowledges that AMB will

necessarily rely on the Demographic Information in providing the Services contemplated herein, and that the timing and amount of reimbursements and ultimately Net Collections generated by AMB and received by CLIENT is directly related to the completeness, timeliness and accuracy of the Demographic Information and other variables, some of which are beyond the control of AMB.

AMB will bill and attempt to collect CLIENT charges in a commercially reasonable manner and in accordance with all applicable Federal, State and Local laws and regulations.

10. Cash Flow Ramp Up. AMB acknowledges that maintaining adequate cash flow for CLIENT is an important part of the relationship between CLIENT and AMB, and AMB will use its good-faith, best efforts to maximize CLIENT's cash flow. CLIENT acknowledges that its cash flow is affected by many things, including its run volume, which are out of AMB's control. CLIENT agrees and acknowledges that AMB has explained that it will diligently begin billing, re-billing, and following up on CLIENT's claims as of the Effective Date. CLIENT further acknowledges that it understands that, unless a separate written agreement is entered into, AMB has not agreed to provide Services with respect to CLIENT's Legacy Claims, and it is vitally important to CLIENT's cash flow that CLIENT or some other third party continue to re-bill and follow up with respect to its Legacy Claims. CLIENT acknowledges that in order for cash flow to remain at levels comparable to that which existed pre-Effective Date, it is vitally important for CLIENT to continue to diligently bill, re-bill, and follow up with all Legacy Claims with the same effort, timeliness, and manpower as before the Effective Date.

11. Confidentiality. AMB agrees not to disclose to anyone other than CLIENT any information about CLIENT's business, fee structure, internal compensation, operating practices and procedures, methods, managed care or facility contracting strategies, or similar business information that would commonly be understood to be confidential or any confidential medical information regarding CLIENT's patients received in the course of performing the Services (CLIENT's "Confidential Information"), except as required to bill charges, as legally required, or as otherwise provided herein.

CLIENT agrees that it will not disclose to third parties information about AMB'S business, fee structure, strategies, internal compensation, operating practices, procedures, protocols, methods, vendors, computer hardware and proprietary software utilized, and resulting or

related processes employed by AMB to provide the Services (AMBs “Confidential Information”).

Each party’s Confidential Information shall remain the property of that party, during and after this Agreement. Both parties shall, at all times, have in force a signed Confidentiality Agreement executed by each full time and part time employee, independent contractor, consultant and vendor that requires CLIENT’s Confidential Information and AMB’s Confidential Information to be maintained and protected as set forth herein, which said Confidentiality Agreement(s) shall survive the expiration or termination of this Agreement. Both parties shall comply with, and assist the other with compliance with applicable state or federal confidentiality requirements as to individual patient information. Notwithstanding the foregoing, CLIENT agrees that AMB may use CLIENT information for research and statistical compilation purposes so long as CLIENT and patient identifying information is kept confidential in accordance with applicable law.

12. **Software and Proprietary Information.** AMB will at all times during the term of this Agreement, have a valid and current copy of and license for use of any third party billing software used to provide the Services required hereunder, and CLIENT will be given timely notice of any changes in third party software vendors or systems to the extent those changes would materially affect the Services. The parties agree that AMB may store Demographic Information, back-up documentation, statements, explanations of benefits, payer inquiries and other information it receives in connection with the Services (“CLIENT Information”) in electronic form through optical scanning or other technologies selected by AMB and that AMB is not obligated to maintain paper copies. AMB will at all times maintain a current and complete copy of all CLIENT Information in a secure, off-site location and that no CLIENT data shall be deleted or purged unless a period of seven years has passed since the date services were provided by CLIENT or CLIENT gives written approval of such data deletion.

It is specifically acknowledged that all CLIENT data is the property of CLIENT but that AMB may maintain a copy for documentation of Services and for other purposes relating to this Agreement during and after the term of this Agreement.

13. **Termination.** This Agreement can be terminated by CLIENT at any time with ninety (90) days written notice for any reason. In the event this Agreement is terminated, for whatever reason, or expires, the parties agree as follows:

- a) AMB shall continue to perform Services, and be entitled to the Base Fees set forth herein, for a period of one hundred twenty (120) days after the effective date of termination (hereafter “Wind Down Period”) for all of CLIENT’s charges for services rendered prior to the termination date (hereafter “Wind Down Fees”).
- b) CLIENT expressly agrees to cooperate and assist AMB with its performance during the Wind Down Period and will timely report, or cause to be reported, all payment received during the Wind Down Period.
- c) AMB shall discontinue performing Services for CLIENT at the end of the Wind Down Period. CLIENT shall have no right to require the discontinuation of Services before the completion of the Wind Down Period.
- d) AMB shall deliver to CLIENT, conditioned upon full payment of all invoices owed to AMB, a complete list of the existing accounts receivable (all debit and credit balances) in an industry standard electronic format, including data layout and/or translation tables.

14. Non-Employment. During the term of this Agreement and for a one year period commencing with the termination of this Agreement, both parties agree not to employ, directly or indirectly, or through any third party rendering services on behalf of such party, any employees of the other or its parent, affiliates or subsidiaries, without written consent of the other party. Both parties agree that the other party does not have an adequate remedy at law to protect its rights under this section and agree that the non-defaulting party will have the right to injunctive relief from any violation or threatened violation of this section.

15. Notice. Any notices, payment, demand or communication required or permitted to be given herein shall be sent to the following:

If to AMB:	If to Client:
Ambulance Medical Billing	Warren County
Attn: Lloyd Ledet	Attn: Hon Jimmy Haley / Preston
PO BOX 9150	Denney
Paducah KY 42002-9150	103 Magness Drive McMinnville, TN 37110

16. Governing Law and Jurisdiction. This Agreement shall be interpreted and governed by the laws of the Commonwealth of Kentucky. In the event of any dispute or disagreement between CLIENT and AMB, the sole and exclusive venue and jurisdiction shall be in the McCracken Circuit Court, McCracken County, Kentucky.

17. Indemnification. AMB will indemnify, defend (including providing a legal defense and paying all reasonable attorney's fees and reasonable litigation expenses) and hold harmless, CLIENT, its officers, directors, shareholders, employees and contractors, against any claims, damages, or liability (including but not limited to any claims, judgments, causes of action, fines, penalties, attorneys' fees, litigation costs and/or damages) arising out of AMB's errors, omissions, or acts which cause damages to the CLIENT.

It is mutually understood and agreed that AMB shall use commercially reasonable efforts in the performance of its duties. Collection performance, however, shall not be deemed an error, omission, act, or basis for a claim under this agreement.

CLIENT will indemnify, defend (including providing a legal defense and paying all reasonable attorney's fees and reasonable litigation expenses) and hold harmless, AMB, its officers, directors, shareholders, employees and contractors, against any claims, damages, or liability (including but not limited to any claims, judgments, causes of action, fines, penalties, attorneys' fees, litigation costs and/or damages) arising out of CLIENT's errors, omissions, or acts which cause damages to AMB.

- 18. Independent Contractors.** The parties to this Agreement are independent contractors and nothing herein shall be construed to create an employment relationship between either party or its members.
- 19. Insurance.** AMB affirms that at all times during the term(s) of this Agreement, it shall have in force valid Worker's Compensation insurance covering all of its employees, as well as General Liability Insurance with a policy limit of no less than \$500,000, and Errors and Omissions insurance coverage with a policy limit of no less than \$3,000,000. AMB shall provide CLIENT proof of required coverage.
- 20. Inspection.** CLIENT, its agents and representatives, shall at all times during the term of this Agreement have reasonable access, during regular business hours, to review and inspect the location(s) where the services are performed upon seven (7) days advance written notice to AMB. Any inspection performed shall be subject to the confidentiality provisions of this Agreement and shall be conducted so as not to disrupt AMB's staff or business. AMB shall not unreasonably deny, restrict or delay access for any requested inspection. In the event that CLIENT engages the services of an outside party to conduct or assist in any inspection, CLIENT shall ensure that all other parties are bound by a Confidentiality Agreement identical to the one applicable to the parties to this Agreement.
- 21. Force Majeur.** Time is of the essence in the performance of the duties required by each party hereunder. However, performance of duties hereunder may be impeded by occurrences beyond the control of one or both parties. Events such as flood, earthquake, hurricane, tornado, blizzard, fire, riot, war, insurrection, or civil disturbance, strikes by common carriers, extended loss (more than forty-eight (48) hours) of utilities (except for non-payment), and similar events shall excuse the affected party from performance of services impeded by such event(s). Nevertheless, each party has a duty to use reasonable efforts to prevent or mitigate such impediments. In the event that any catastrophe shall prevent the timely billing of CLIENT's services by AMB for more than fifteen (15) working days, CLIENT shall have the right to secure, without penalty, substitute services until AMB can restore services, at which time AMB's responsibilities and rights under this Agreement shall be reinstated. For its protection, CLIENT shall, at its own expense, purchase and maintain business interruption and/or accounts receivable insurance coverage to cover any such catastrophic event, as stated above.

22. Miscellaneous.

- a) This Agreement contains the entire agreement between the parties relative to the Services to be provided to CLIENT and no representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied in the Agreement will be of any force or effect.
- b) This Agreement specifically supersedes any prior written or oral agreements between the parties relating to the provisions of the Services, and any amendments or changes to this Agreement must be in writing, and signed by both CLIENT and AMB to be effective.
- c) This Agreement is binding upon, and inures to the benefit of and is enforceable by AMB, CLIENT and their respective legal representatives, assigns and successors in interest, subject to Section 20 (d) below.
- d) Neither party may assign this Agreement without the prior written consent of the other party, provided that this Agreement will be deemed assigned to, and will be binding upon, the survivor in any merger or business combination involving a party or the purchaser of all or substantially all of the assets of a party.
- e) In the event CLIENT fails to comply with the terms of this Agreement, including but not limited to CLIENT's failure to pay AMB'S fees when due, CLIENT shall pay all costs for collection including court costs, attorney fees, and collection agency contingency percentages of not less than thirty-five percent (35%) to be added to the principle balance as a collection charge immediately upon default and referral of the account to the collection agency of AMB's choice.
- f) AMB and CLIENT acknowledge that they are duly authorized by appropriate corporate action to enter into this Agreement and that this Agreement is being signed by duly authorized agents authorized to act on their respective behalf.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed.

CLIENT

AMB

By: _____

By:  _____

Printed Name: Hon Jimmy Haley / Preston Denney Printed Name: Lloyd Ledet

Title: County Mayor / EMS Director

Title: President and CEO

Date: _____

Date: 3/7/2019

ADDENDUM 1: RESPONSIBILITIES OF EACH PARTY

In order to comply with the Agreement, and to perform the Services contemplated thereunder, AMB shall do the following:

1. Provide coding of all encounters generated by CLIENT, as required by third party payers, inclusive of, but not limited to HCPCS, ICD-9 CM, and ICD-10 coding schemes.
2. Issue bills to individuals for all self-pay patients with a minimum 2 statements and 1 script letter (COLLECTION NOTICE). CLIENT will be given limited discretion regarding the wording to appear on bills and letters.
3. Regularly monitor services and volume(s) with detailed, encounter/run audits, reconciled to applicable service, encounter and activity records/logs, for at least twelve (12) individual months in Year 1 of this agreement and three (3) months per year thereafter.
4. As necessary, develop and maintain electronic data interfaces directly with CLIENT's hospital service sites (where such sites allow) for the collection of patient demographic data. CLIENT agrees to apply its best efforts to assist AMB in achieving these interfaces, including, but not limited to interacting with hospital Information Systems staff, Administration and others.
5. Issue initial billing to patients and/or third parties no more than three (3) business days after receiving all required information.
6. Submit claims electronically to all third party payers capable of accepting claims in electronic format.
7. Prepare and deliver month-end reports of the billing performance and practice statistics no later than the tenth (10th) business day of the next month. This duty may be fulfilled by electronic and/or paper reports.
8. Produce monthly credit balance reports and advise the CLIENT of refunds due to both patients and third parties.
9. Provide toll free phone lines for patient inquiries and adequate phone inquiry staff to effectively respond to patients in a reasonable amount of time.

10. Use reasonable efforts to advise CLIENT of any material change in third party rules and regulations which are made known to providers and third party billing agents or otherwise known to AMB.

CLIENT, to support the billing process and to facilitate optimal performance by AMB, shall do the following:

1. Identify one administrative and one clinical representative to whom AMB may, respectively, address all matters related to Services under this Agreement. If AMB or its selected vendor performs coding for CLIENT, CLIENT will also appoint a coding representative. All CLIENT representatives will have the power to agree, on behalf of CLIENT, to mutually agreed resolutions to any issues arising in their respective areas, and upon AMB's request, receive confirmatory memoranda or letters, which will thereupon be incorporated into this Agreement by reference. These individuals appointed by CLIENT will provide timely response to all reasonable requests by AMB.
2. CLIENT warrants that AMB may rely on the existence of patient signatures on assignment of benefits, medical information releases and Advance Beneficiary Notices, and physician signatures on charts and other medical documents, as required for submission of claims on behalf of CLIENT.
3. CLIENT will assist AMB in working with and/or resolving problems related to work performed by personnel employed by hospitals, labs and other institutions in order to achieve the goals of this Agreement and the provision of Services by AMB in an efficient and cost-effective manner.
4. CLIENT will provide AMB with timely notice at least sixty (60) days prior to the expected addition or reduction of services so that AMB has adequate time to perform its duties under the Agreement. AMB will not be responsible for losses or delays in payment resulting from untimely notice.
5. It is the mutual goal of CLIENT and AMB to conduct all billing in a compliant manner. CLIENT will establish and enforce and AMB will follow written billing policies and procedures for the practice that will serve as the foundation of a practice Compliance Program for CLIENT and AMB. These billing policies and procedures will be developed and amended, as needed, in concert with AMB's Compliance Staff and AMB's Compliance Plan, as described in the Agreement, and shall be consistent with AMB's Compliance Plan.

6. CLIENT will respond, within five (5) business days, to any documentation requests, made by payers and/or AMB, and forwarded from AMB.
7. Upon receipt of the requisite research and worksheets from AMB, CLIENT will timely issue refunds of overpayments to patients and payers and shall be responsible for reconciliation of the refund checking account to assure that all refund checks have been cashed. CLIENT shall promptly notify AMB of the receipt of cancelled checks upon which AMB shall rely to remove credit balances from CLIENT's accounts receivable files. CLIENT shall be solely responsible for monitoring and surrendering unclaimed funds to the Treasurer of the State having escheat jurisdiction over any unclaimed payments.
8. CLIENT shall be responsible for assuring that all information required for CLIENT enrollment, if performed by AMB, is provided timely, accurately and completely. AMB shall not be responsible for delays in provider enrollment and subsequent billing and payment delays or losses related to delayed response by CLIENT.
9. CLIENT shall give AMB timely advance notice of any new payment contracts, HMO or PPO relationships and other contracts or market changes so that AMB may accommodate these changes, as necessary.

ADDENDUM 2: COMPLIANCE

Both parties to this Agreement agree to, and have represented to each other that they do, perform their respective business activities in a manner consistent with all federal, state, and local laws and regulations. As part of the inducement, each to the other, to enter into this Agreement, both parties have represented that they do, and will continue to operate consistent with and fully comply with their respective Corporate Compliance Plans, to the extent that such plans have been adopted. To the extent that no such Plan has been adopted, both parties agree to the following:

1. Each party will conduct its own periodic risk assessment and advise the other party to this Agreement of any findings that may affect that other party's compliance or performance under this Agreement.
2. Both parties agree that the other party hereto may review its Compliance Program upon request.
3. Both parties agree to conduct appropriate background checks on all employees, prospective employees, contractors, agents and vendors to assure that all services are provided by individuals who have not been excluded by any governmental authority, or should be excluded by any governmental authority.
4. Both parties agrees to maintain appropriate compliance records and assure the completeness and security of said records.
5. Both parties agree to comply with the rules and regulations related to the following areas of widely known compliance risk:
 - a) Improper waiver of charges, deductibles and copayments;
 - b) Up-coding, unbundling, serial reporting and other coding violations;
 - c) Misuse of a provider number or misrepresentation of the identity of a provider of services;
 - d) Failure to repay overpayments or failure to timely refund overpayments;
 - e) Seeking duplicate payment for the same service and/or from the same source;
 - f) Failure to maintain proper records of current and prior billing;
 - g) Failure to protect the confidentiality of patient information;
6. Both parties agree that, in the event that they become aware of a compliance concern that appears to be related to the other party's conduct, they will promptly communicate that concern to the other party in writing. The party receiving notice will take prompt action to investigate the concern and will timely (within thirty (30) days) report back to the other party, in writing, their response to the reported concern.

7. Both parties specifically agrees that they will defer reporting any such concern to any payer, governmental agency or agent, or law enforcement organization until they have complied with the above paragraph and remain concerned that the other party's response is inappropriate or more than thirty (30) days has elapsed without any response. Both parties agree that only in cases where a party has firm, credible evidence of deliberate, willful or criminal misconduct will they immediately report concerns to anyone other than the other party.
8. Nothing herein shall be construed to infer or imply a duty or expectation that any party will knowingly conceal or participate in any misconduct, or allow any misconduct to continue.
9. It is expressly agreed that AMB has the right and duty to suspend and refuse submission of any and all claims that AMB reasonably believes are, or may be, improper and would subject CLIENT or AMB to compliance violations. AMB has the duty to provide reasonable and timely notice to CLIENT of such suspension and to make reasonable and timely efforts to resolve the issue or concern leading to the suspension of claim submission. In the event that investigation is required to resolve the suspension, each party agrees to cooperate in such investigation.
10. Each party agrees to be separately responsible for their respective compliance-related legal and consulting expenses.

**Ambulance Medical Billing
Business Associate Agreement
Between
Warren County EMS and Ambulance Medical Billing**

This Business Associate Agreement ("Agreement") between Warren County EMS and Ambulance Medical Billing is executed to ensure that Ambulance Medical Billing will appropriately safeguard protected health information ("PHI") that is created, received, maintained, or transmitted on behalf of Warren County EMS in compliance with the applicable provisions of Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Sections 261, *et seq.*, as amended ("HIPAA"), and with Public Law 111-5 of February 17, 2009, known as the American Recovery and Reinvestment Act of 2009, Title XII, Subtitle D – Privacy, Sections 13400, *et seq.*, the Health Information Technology and Clinical Health Act, as amended (the "HITECH Act").

A. General Provisions

1. **Meaning of Terms.** The terms used in this Agreement shall have the same meaning as those terms defined in HIPAA.
2. **Regulatory References.** Any reference in this Agreement to a regulatory section means the section currently in effect or as amended.
3. **Interpretation.** Any ambiguity in this Agreement shall be interpreted to permit compliance with HIPAA.

B. Obligations of Business Associate

Ambulance Medical Billing agrees that it will:

1. Not use or further disclose PHI other than as permitted or required by this Agreement or as required by law;
2. Use appropriate safeguards and comply, where applicable, with the HIPAA Security Rule with respect to electronic protected health information ("e-PHI") and implement appropriate physical, technical and administrative safeguards to prevent use or disclosure of PHI other than as provided for by this Agreement;
3. Report to Warren County EMS any use or disclosure of PHI not provided for by this Agreement of which it becomes aware, including any security incident (as defined in the HIPAA Security Rule) and any breaches of unsecured PHI as required by 45 CFR §164.410. Breaches of unsecured PHI shall be reported to Warren County EMS without unreasonable delay but in no case later than 60 days after discovery of the breach;
4. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of Ambulance Medical Billing agree to the same restrictions, conditions, and requirements that apply to Ambulance Medical Billing with respect to such information;

5. Make PHI in a designated record set available to Warren County EMS and to an individual who has a right of access in a manner that satisfies Warren County EMS's obligations to provide access to PHI in accordance with 45 CFR §164.524 within 30 days of a request;
6. Make any amendment(s) to PHI in a designated record set as directed by Warren County EMS take other measures necessary to satisfy Warren County EMS's obligations under 45 CFR §164.526;
7. Maintain and make available information required to provide an accounting of disclosures to INSERT NAME HERE or an individual who has a right to an accounting within 60 days and as necessary to satisfy Warren County EMS obligations under 45 CFR §164.528;
8. To the extent that Ambulance Medical Billing is to carry out any of Warren County EMS's obligations under the HIPAA Privacy Rule, Ambulance Medical Billing shall comply with the requirements of the Privacy Rule that apply to Warren County EMS when it carries out that obligation;
9. Make its internal practices, books, and records relating to the use and disclosure of PHI received from, or created or received by Ambulance Medical Billing on behalf of Warren County EMS, available to the Secretary of the Department of Health and Human Services for purposes of determining Ambulance Medical Billing and Warren County EMS's compliance with HIPAA and the HITECH Act;
10. Restrict the use or disclosure of PHI if INSERT NAME HERE notifies Ambulance Medical Billing of any restriction on the use or disclosure of PHI that Warren County EMS has agreed to or is required to abide by under 45 CFR §164.522; and
11. If Warren County EMS is subject to the Red Flags Rule (found at 16 CFR §681.1 *et seq.*), Ambulance Medical Billing agrees to assist Warren County EMS in complying with its Red Flags Rule obligations by: (a) implementing policies and procedures to detect relevant Red Flags (as defined under 16 C.F.R. §681.2); (b) taking all steps necessary to comply with the policies and procedures of Warren County EMS's Identity Theft Prevention Program; (c) ensuring that any agent or third party who performs services on its behalf in connection with covered accounts of Warren County EMS agrees to implement reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft; and (d) alerting Warren County EMS of any Red Flags incident (as defined by the Red Flags Rules) of which it becomes aware, the steps it has taken to mitigate any potential harm that may have occurred, and provide a report to Warren County EMS of any threat of identity theft as a result of the incident.

C. Permitted Uses and Disclosures by Business Associate

The specific uses and disclosures of PHI that may be made by Ambulance Medical Billing on behalf of Warren County EMS include:

1. The preparation of invoices to patients, carriers, insurers and others responsible for payment or reimbursement of the services provided by Warren County EMS to its patients;
2. Preparation of reminder notices and documents pertaining to collections of overdue accounts;
3. The submission of supporting documentation to carriers, insurers and other payers to substantiate the healthcare services provided by Warren County EMS to its patients or to appeal denials of payment for the same; and
4. Other uses or disclosures of PHI as permitted by HIPAA necessary to perform the services that Ambulance Medical Billing has been engaged to perform on behalf of Warren County EMS

D. Termination

1. Warren County EMS may terminate this Agreement if Warren County EMS determines that Ambulance Medical Billing has violated a material term of the Agreement.
2. If either party knows of a pattern of activity or practice of the other party that constitutes a material breach or violation of the other party's obligations under this Agreement, that party shall take reasonable steps to cure the breach or end the violation, as applicable, and, if such steps are unsuccessful, terminate the Agreement if feasible.
3. Upon termination of this Agreement for any reason, Ambulance Medical Billing shall return to Warren County EMS or destroy all PHI received from Warren County EMS, or created, maintained, or received by Ambulance Medical Billing on behalf of Warren County EMS that Ambulance Medical Billing still maintains in any form. Ambulance Medical Billing shall retain no copies of the PHI. If return or destruction is infeasible, the protections of this Agreement will extend to such PHI.

Agreed to this 6th day of March, 2019.

Warren County EMS

Ambulance Medical Billing

Signature:

Signature:

Print Name: Hon Jimmy Haley / Preston
Denney

Print Name: Lloyd Ledet

Title: County Mayor / EMS Director

Title: President and CEO

Date:

Date: 3/7/2019

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Contract

Agenda Section: NEW BUSINESS

Subject:

Approval of Contract for Voice Over IP (VOIP) Services between Warren County Schools & Education Networks of America (ENA)

Suggested Action:

Attachments:

[Memo- ENA Contract Approval](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: March 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Approval of Contract for Voice Over IP (VOIP) Services between Warren
County Schools & Education Networks of America (ENA)

This multi-year bid was approved by the Financial Management Committee on Monday, March 4, 2019. The contract is being presented to the full County Commission for approval and will be shared as soon as it is available from Warren County Schools.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Approve Appropriation Memo for General Obligation Bonds- ESG

Suggested Action:

Attachments:

[Appropriation Memo for ESG](#)

**Warren County Finance Department
201 Locust Street, Suite 2
McMinnville, TN 37110
Phone: (931) 473-2381 Fax: (931) 473-0635**

Date: March 4, 2019
To: Financial Management
From: Justin Cotten, Finance Director
Re: **ESG Appropriation**

General Obligation Bonds' proceeds were received on January 31, 2019 and were placed into Other Capital Projects Fund # 180.

The Fund is to be used by the County to account for the \$9,380,000 of General Obligation Bonds issued for the purpose of providing funds for the construction of improvements to and/or expansion of and the purchase of equipment for schools and other public buildings and facilities.

The bond proceeds were deposited into the County's Fund # 180 in the Trustee's Office. When costs associated with the projects are submitted, the Board of Education will provide the invoices to the Finance Department and request that they issue a check from the Fund # 180 for the total amount of the billings.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department: Finance Department

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Approve Appropriation Memo for General Obligation Bonds- Jail

Suggested Action:

Attachments:

[Appropriation Memo for Jail](#)

Warren County Finance Department
201 Locust Street, Suite 2
McMinnville, TN 37110
Phone: (931) 473-2381 Fax: (931) 473-0635

Date: March 4, 2019
To: Financial Management Committee
From: Justin Cotten, Finance Director
Re: **Jail Appropriation**

Designate General Capital Projects Fund # 171 to be used by the County to account for the \$6,500,000.00 of General Obligation Bonds to be issued for the purpose of providing funds for the construction of improvements to and/or expansion the and the purchase of equipment for the Jail and other public buildings.

\$1,000,000.00 is to appropriate to begin work on items of immediate import at the Jail, as laid out in the Plan of Action created by the County Corrections Partnership Committee in conjunction with the County Executive and TCI.

The bond proceeds will be deposited into the County's Fund # 171 in the Trustee's Office into an interest bearing account. When costs associated with the projects are submitted, the Finance Department will issue a check from the County's Fund # 171 to the vendor for the total amount of the billings.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Resolution

Agenda Section: NEW BUSINESS

Subject:

Resolution No. 3-2019- Issuance of General Obligation Refunding Bonds

Suggested Action:

Attachments:

[Res. No. 3-2019 GO Refunding Bonds](#)

Resolution No. 3-2019

A RESOLUTION AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION REFUNDING BONDS OF WARREN COUNTY, TENNESSEE IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$6,850,000 IN ONE OR MORE SERIES; MAKING PROVISION FOR THE ISSUANCE, SALE AND PAYMENT OF SAID BONDS, ESTABLISHING THE TERMS THEREOF AND THE DISPOSITION OF PROCEEDS THEREFROM; AND PROVIDING FOR THE LEVY OF TAXES FOR THE PAYMENT OF PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS

WHEREAS, 9-21-101, et seq., inclusive, Tennessee Code Annotated, as amended, authorizes Warren County, Tennessee (the "County"), by resolution of the Board of County Commissioners, to issue and sell bonds to refund and refinance outstanding bonds of the County; and

WHEREAS, the County has previously issued and has outstanding its General Obligation Refunding Bonds, Series 2010, dated February 10, 2010, maturing June 1, 2020 and thereafter; and General Obligation Bonds, Series 2010B (Federally Taxable Build America Bonds), dated April 25, 2010, maturing June 1, 2020 and thereafter (the "Outstanding Bonds"); and

WHEREAS, all or a portion of the Outstanding Bonds can now be refunded for the purpose of reducing the debt service requirements of the County; and

WHEREAS, the Board of County Commissioners hereby determines that it is advisable to issue general obligation refunding bonds, in one or more series, for the purpose of refunding all or a portion of the Outstanding Bonds; and

WHEREAS, a plan of refunding for the Outstanding Bonds has been filed with the Director of State and Local Finance (the "State Director") as required by Section 9-21-903, Tennessee Code Annotated, as amended, and the State Director has submitted to the County a report thereon, a copy of which has been made available to the members of the Board of County Commissioners; and

WHEREAS, it is the intention of the Board of County Commissioners of the County to adopt this resolution for the purpose of authorizing not to exceed \$6,850,000 in aggregate principal amount of bonds for the above-described purposes, providing for the issuance, sale and payment of said bonds, establishing the terms thereof, and the disposition of proceeds therefrom, and providing for the levy of a tax for the payment of principal thereof, premium, if any, and interest thereon.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Warren County, Tennessee, as follows:

Section 1. Authority. The bonds authorized by this resolution are issued pursuant to 9-21-101, et seq., Tennessee Code Annotated, as amended, and other applicable provisions of law.

Section 2. Definitions. In addition to the terms defined in the preamble above, the following terms shall have the following meanings in this resolution unless the text expressly or by necessary implication requires otherwise:

(a) "Bonds" means the not to exceed \$6,850,000 General Obligation Refunding Bonds of the County, to be dated their date of issuance, and having such series designation or such other dated date as shall be determined by the County Executive pursuant to Section 8 hereof.

(b) "Book-Entry Form" or "Book-Entry System" means a form or system, as applicable, under which physical bond certificates in fully registered form are issued to a Depository, or to its nominee as Registered Owner, with the certificate of bonds being held by and "immobilized" in the custody of such Depository, and under which records maintained by persons, other than the County or the Registration Agent, constitute the written record that identifies, and records the transfer of, the beneficial "book-entry" interests in those bonds.

(c) "Code" means the Internal Revenue Code of 1986, as amended, and all regulations promulgated thereunder.

(d) "County Executive" shall mean the County Executive of the County.

(e) "Depository" means any securities depository that is a clearing agency under federal laws operating and maintaining, with its participants or otherwise, a Book-Entry System, including, but not limited to, DTC.

(f) "DTC" means the Depository Trust Company, a limited purpose company organized under the laws of the State of New York, and its successors and assigns.

(g) "DTC Participant(s)" means securities brokers and dealers, banks, trust companies and clearing corporations that have access to the DTC System.

(h) "Financial Advisor" for the Bonds authorized herein means Cumberland Securities Company, Inc., Knoxville, Tennessee.

(i) "Governing Body" means the Board of County Commissioners.

(j) "Refunded Bonds" means the maturities or portions of the maturities of the Outstanding Bonds designated for refunding by the County Executive pursuant to the terms hereof.

(k) "Registration Agent" means the registration and paying agent appointed by the County Executive pursuant to the terms hereof, or any successor designated by the Governing Body.

Section 3. Findings of the Governing Body; Compliance with Debt Management Policy.

(a) In conformance with the directive of the State Funding Board of the State of Tennessee, the County has heretofore adopted its Debt Management Policy. The Governing Body hereby finds that the issuance and sale of the Bonds, as proposed herein, is consistent with the County's Debt Management Policy.

(b) The estimated interest expense and costs of issuance of the Bonds have been made available to the Governing Body.

(c) The refunding of the Refunded Bonds authorized herein through the issuance of the Bonds will result in the reduction of the debt service payable by the County over the term of the Refunded Bonds, thereby effecting a cost savings to the public.

(d) The refunding report of the State Director (the "Refunding Report") has been presented to the members of the Governing Body in connection with their consideration of this resolution and is attached hereto as Exhibit A.

Section 4. Authorization and Terms of the Bonds.

(a) For the purpose of providing funds to finance, in whole or in part, the refunding of the Refunded Bonds; and payment of costs incident to the issuance and sale of the Bonds, there is hereby authorized to be issued bonds, in one or more series, of the County in the aggregate principal amount of not to exceed \$6,850,000. The Bonds shall be issued in one or more series, in fully registered, book-entry form (except as otherwise set forth herein), without coupons, and subject to the adjustments permitted hereunder, shall be known as "General Obligation Refunding Bonds", shall be dated their date of issuance, and shall have such series designation or such other dated date as shall be determined by the County Executive pursuant to the terms hereof. The Bonds shall bear interest at a rate or rates not to exceed five percent per annum (5.00%), or any series thereof, payable (subject to the adjustments permitted hereunder) semi-annually on June 1 and December 1 in each year, commencing December 1, 2019. The Bonds shall be issued initially in \$5,000 denominations or integral multiples thereof, as shall be requested by the original purchaser thereof. Subject to the adjustments permitted pursuant to the terms hereof, the Bonds shall mature serially or be subject to mandatory redemption and shall be payable on June 1 of each year, subject to prior optional redemption as hereinafter provided, in the years 2020 through 2030, inclusive; provided, however, such amortization may be adjusted in accordance with the terms hereof.

(b) Subject to the adjustments permitted under Section 8 hereof, the Bonds maturing on June 1, 2029 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2028 and thereafter, as a whole or in part at any time at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be selected by the Governing Body in its discretion. If less than all of the Bonds within a single maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

(c) Pursuant to the terms hereof, the County Executive is authorized to sell the Bonds, or any maturities thereof, as term bonds ("Term Bonds") with mandatory redemption requirements corresponding to the maturities set forth herein or as determined by the County Executive. In the event any or all the Bonds are sold as Term Bonds, the County shall redeem Term Bonds on redemption dates corresponding to the maturity dates set forth herein, in aggregate principal amounts equal to the maturity amounts established pursuant to the terms hereof for each redemption date, as such maturity amounts may be adjusted pursuant to the terms hereof, at a price of par plus accrued interest thereon to the date of redemption. The Term Bonds to be redeemed within a single maturity shall be selected as follows:

If less than all of the Bonds within a single maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such mandatory redemption date, the County may (i) deliver to the Registration Agent for cancellation Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and cancelled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.

Notice of any call for redemption shall be given by the Registration Agent on behalf of the County not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant or Beneficial Owner will not affect the validity of such redemption. The Registration Agent shall mail said notices as and when directed by the County pursuant to written instructions from an authorized representative of the County (other than for a mandatory sinking fund redemption, notices of which shall be given on the dates provided herein) given at least forty-five (45) days prior to the redemption date (unless a shorter notice period shall be satisfactory to the Registration Agent). From and after the redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly

provided as set forth herein. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Bonds called for redemption and not so paid remain outstanding.

(d) The Governing Body hereby authorizes and directs the County Executive to appoint the Registration Agent for the Bonds and hereby authorizes the Registration Agent so appointed or the Registration Agent for the Bonds to maintain Bond registration records with respect to the Bonds, to authenticate and deliver the Bonds as provided herein, either at original issuance or upon transfer, to effect transfers of the Bonds, to give all notices of redemption as required herein, to make all payments of principal and interest with respect to the Bonds as provided herein, to cancel and destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer, to furnish the County at least annually a certificate of destruction with respect to Bonds cancelled and destroyed, and to furnish the County at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds. The County Executive is hereby authorized to execute and the County Clerk is hereby authorized to attest such written agreement between the County and the Registration Agent as they shall deem necessary and proper with respect to the obligations, duties and rights of the Registration Agent. The payment of all reasonable fees and expenses of the Registration Agent for the discharge of its duties and obligations hereunder or under any such agreement is hereby authorized and directed.

(e) The Bonds shall be payable, both principal and interest, in lawful money of the United States of America at the main office of the Registration Agent. The Registration Agent shall make all interest payments with respect to the Bonds by check or draft on each interest payment date directly to the registered owners as shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by depositing said payment in the United States mail, postage prepaid, addressed to such owners at their addresses shown on said Bond registration records, without, except for final payment, the presentation or surrender of such registered Bonds, and all such payments shall discharge the obligations of the County in respect of such Bonds to the extent of the payments so made. Payment of principal of and premium, if any, on the Bonds shall be made upon presentation and surrender of such Bonds to the Registration Agent as the same shall become due and payable. All rates of interest specified herein shall be computed on the basis of a three hundred sixty (360) day year composed of twelve (12) months of thirty (30) days each. In the event the Bonds are no longer registered in the name of DTC, or a successor Depository, if requested by the Owner of at least \$1,000,000 in aggregate principal amount of the Bonds, payment of interest on such Bonds shall be paid by wire transfer to a bank within the continental United States or deposited to a designated account if such account is maintained with the Registration Agent and written notice of any such election and designated account is given to the Registration Agent prior to the record date.

(f) Any interest on any Bond that is payable but is not punctually paid or duly provided for on any interest payment date (hereinafter "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such Defaulted Interest shall be paid by the County to the persons in whose names the Bonds are registered at the close of business on a date (the "Special Record Date") for the payment of such Defaulted Interest, which shall be fixed in the following manner: the County shall notify the Registration Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment, and at the same time the County shall deposit with the Registration Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Registration Agent for such deposit prior to the date of the proposed payment, such money when

deposited to be held in trust for the benefit of the persons entitled to such Defaulted Interest as in this Section provided. Thereupon, not less than ten (10) days after the receipt by the Registration Agent of the notice of the proposed payment, the Registration Agent shall fix a Special Record Date for the payment of such Defaulted Interest which date shall be not more than fifteen (15) nor less than ten (10) days prior to the date of the proposed payment to the registered Owners. The Registration Agent shall promptly notify the County of such Special Record Date and, in the name and at the expense of the County, not less than ten (10) days prior to such Special Record Date, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first-class postage prepaid, to each registered owner at the address thereof as it appears in the Bond registration records maintained by the Registration Agent as of the date of such notice. Nothing contained in this Section or in the Bonds shall impair any statutory or other rights in law or in equity of any registered owner arising as a result of the failure of the County to punctually pay or duly provide for the payment of principal of, premium, if any, and interest on the Bonds when due.

(g) The Bonds are transferable only by presentation to the Registration Agent by the registered owner, or his legal representative duly authorized in writing, of the registered Bond(s) to be transferred with the form of assignment on the reverse side thereof completed in full and signed with the name of the registered owner as it appears upon the face of the Bond(s) accompanied by appropriate documentation necessary to prove the legal capacity of any legal representative of the registered owner. Upon receipt of the Bond(s) in such form and with such documentation, if any, the Registration Agent shall issue a new Bond or the Bond to the assignee(s) in \$5,000 denominations, or integral multiples thereof, as requested by the registered owner requesting transfer. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the publication of notice calling such Bond for redemption has been made, nor to transfer or exchange any Bond during the period following the receipt of instructions from the County to call such Bond for redemption; provided, the Registration Agent, at its option, may make transfers after any of said dates. No charge shall be made to any registered owner for the privilege of transferring any Bond, provided that any transfer tax relating to such transaction shall be paid by the registered owner requesting transfer. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bonds shall be overdue. The Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in any authorized denomination or denominations.

(h) The Bonds shall be executed in such manner as may be prescribed by applicable law, in the name, and on behalf, of the County with the signature of the County Executive and the attestation of the County Clerk.

(i) Except as otherwise provided in this resolution, the Bonds shall be registered in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. References in this Section to a Bond or the Bonds shall be construed to mean the Bond or the Bonds that are held under the Book-Entry System. One Bond for each maturity shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Registration Agent is a custodian and agent for DTC, and the Bond will be immobilized in its custody. A Book-Entry System shall be employed, evidencing ownership of the Bonds in authorized denominations, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants pursuant to rules and procedures established by DTC.

Each DTC Participant shall be credited in the records of DTC with the amount of such DTC Participant's interest in the Bonds. Beneficial ownership interests in the Bonds may be purchased by or

through DTC Participants. The holders of these beneficial ownership interests are hereinafter referred to as the "Beneficial Owners." The Beneficial Owners shall not receive the Bonds representing their beneficial ownership interests. The ownership interests of each Beneficial Owner shall be recorded through the records of the DTC Participant from which such Beneficial Owner purchased its Bonds. Transfers of ownership interests in the Bonds shall be accomplished by book entries made by DTC and, in turn, by DTC Participants acting on behalf of Beneficial Owners. SO LONG AS CEDE & CO., AS NOMINEE FOR DTC, IS THE REGISTERED OWNER OF THE BONDS, THE REGISTRATION AGENT SHALL TREAT CEDE & CO. AS THE ONLY HOLDER OF THE BONDS FOR ALL PURPOSES UNDER THIS RESOLUTION, INCLUDING RECEIPT OF ALL PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS, RECEIPT OF NOTICES, VOTING AND REQUESTING OR DIRECTING THE REGISTRATION AGENT TO TAKE OR NOT TO TAKE, OR CONSENTING TO, CERTAIN ACTIONS UNDER THIS RESOLUTION.

Payments of principal, interest, and redemption premium, if any, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid by the Registration Agent directly to DTC or its nominee, Cede & Co., as provided in the Letter of Representation relating to the Bonds from the County and the Registration Agent to DTC (the "Letter of Representation"). DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners. The County and the Registration Agent shall not be responsible or liable for payment by DTC or DTC Participants for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants.

In the event that (1) DTC determines not to continue to act as securities depository for the Bonds, or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the Book-Entry System of evidence and transfer of ownership of the Bonds would adversely affect their interests or the interests of the Beneficial Owners of the Bonds, then the County shall discontinue the Book-Entry System with DTC or, upon request of such original purchaser, deliver the Bonds to the original purchaser in the form of fully-registered Bonds, as the case may be. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully-registered Bonds to each Beneficial Owner. If the purchaser(s) certifies that it intends to hold the Bonds for its own account, then the County may issue certificated Bonds without the utilization of DTC and the Book-Entry System.

THE COUNTY AND THE REGISTRATION AGENT SHALL NOT HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO ANY PARTICIPANT OR ANY BENEFICIAL OWNER WITH RESPECT TO (i) THE BONDS; (ii) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT; (iii) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS; (iv) THE DELIVERY OR TIMELINESS OF DELIVERY BY DTC OR ANY DTC PARTICIPANT OF ANY NOTICE DUE TO ANY BENEFICIAL OWNER THAT IS REQUIRED OR PERMITTED UNDER THE TERMS OF THIS RESOLUTION TO BE GIVEN TO BENEFICIAL OWNERS; (v) THE SELECTION OF BENEFICIAL OWNERS TO RECEIVE PAYMENTS IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE BONDS; OR (vi) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC OR ITS NOMINEE, CEDE & CO., AS OWNER.

(j) The Registration Agent is hereby authorized to take such action as may be necessary from time to time to qualify and maintain the Bonds for deposit with DTC, including but not limited to, wire transfers of interest and principal payments with respect to the Bonds, utilization of electronic book entry data received from DTC in place of actual delivery of Bonds and provision of notices with respect to Bonds registered by DTC (or any of its designees identified to the Registration Agent) by overnight

delivery, courier service, telegram, telecopy or other similar means of communication. No such arrangements with DTC may adversely affect the interest of any of the owners of the Bonds; provided, however, that the Registration Agent shall not be liable with respect to any such arrangements it may make pursuant to this Section.

(k) The Registration Agent is hereby authorized to authenticate and deliver the Bonds to the original purchaser, upon receipt by the County of the proceeds of the sale thereof and to authenticate and deliver Bonds in exchange for Bonds of the same principal amount delivered for transfer upon receipt of the Bond(s) to be transferred in proper form with proper documentation as hereinabove described. The Bonds shall not be valid for any purpose unless authenticated by the Registration Agent by the manual signature of an officer thereof on the certificate set forth herein on the Bond form.

(l) In case any Bond shall become mutilated, or be lost, stolen, or destroyed, the County, in its discretion, shall issue, and the Registration Agent, upon written direction from the County, shall authenticate and deliver, a new Bond of like tenor, amount, maturity and date, in exchange and substitution for, and upon the cancellation of, the mutilated Bond, or in lieu of and in substitution for such lost, stolen or destroyed Bond, or if any such Bond shall have matured or shall be able to mature, instead of issuing a substituted Bond the County may pay or authorize payment of such Bond without surrender thereof. In every case, the applicant shall furnish evidence satisfactory to the County and the Registration Agent of the destruction, theft or loss of such Bond, and indemnify satisfactory to the County and the Registration Agent; and the County may charge the applicant for the issue of such new Bond an amount sufficient to reimburse the County for the expense incurred by it in the issue thereof.

Section 5. Source of Payment. The Bonds shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County. For the prompt payment of the principal of, premium, if any, and interest on the Bonds, the full faith and credit of the County are hereby irrevocably pledged.

Section 6. Form of Bonds. The Bonds shall be in substantially the following form, the omissions to be appropriate completed when the Bonds are prepared and delivered:

(Form of Bond)

REGISTERED
Number _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA
STATE OF TENNESSEE
COUNTY OF WARREN
GENERAL OBLIGATION REFUNDING BOND, SERIES 2019

Interest Rate: Maturity Date: Date of Bond: CUSIP No.:

Registered Owner:

Principal Amount:

FOR VALUE RECEIVED, Warren County, Tennessee (the "County") hereby promises to pay to the registered owner hereof, hereinabove named, or registered assigns, in the manner hereinafter

provided, the principal amount hereinabove set forth on the maturity date hereinabove set forth (or upon earlier redemption as set forth herein), and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on said principal amount at the annual rate interest hereinabove set forth from the date hereof until said maturity date or redemption date, said interest being payable on December 1, 2019, and semi-annually thereafter on the first day of June and December in each year until this Bond matures or is redeemed. The principal hereof and interest hereon are payable in lawful money of the United States of America by check or draft at the principal corporate trust office of _____, _____, as registration and agent and paying agent (the "Registration Agent"). The Registration Agent shall make all interest payments with respect to this Bond on each interest payment date directly to the registered owner hereof shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by check or draft mailed to such owner at such owner's address shown on said Bond registration records, without, except for final payment, the presentation or surrender of this Bond, and all such payments shall discharge the obligations of the County to the extent of the payments so made. Any such interest not so punctually paid or duly provided for on any interest payment date shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such defaulted interest shall be payable to the person in whose name this Bond is registered at the close of business on the date (the "Special Record Date") for payment of such defaulted interest to be fixed by the Registration Agent, notice of which shall be given to the owners of the Bonds of the issue of which this Bond is one not less than ten (10) days prior to such Special Record Date. Payment of principal of and premium, if any, on this Bond shall be made when due upon presentation and surrender of this Bond to the Registration Agent.

Except as otherwise provided herein or in the Resolution, as hereinafter defined, this Bond shall be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository for the Bonds of the series of which this Bond is one. One Bond for each maturity shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Bond Registrar is a custodian and agent for DTC, and the Bond will be immobilized in its custody. A book-entry system shall be employed, evidencing ownership of the Bonds in \$5,000 denominations, or multiples thereof, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants, as defined in the Resolution, pursuant to rules and procedures established by DTC. So long as Cede & Co., as nominee for DTC, is the registered owner of the Bonds, the County and the Registration Agent shall treat Cede & Co. as the only owner of the Bonds for all purposes under the Resolution, including receipt of all principal and maturity amounts of, premium, if any, and interest on the Bonds, receipt of notices, voting and requesting or taking or not taking, or consenting to, certain actions hereunder. Payments of principal, maturity amounts, interest, and redemption premium, if any, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid directly to DTC or its nominee, Cede & Co. DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners, as defined in the Resolution. Neither the County nor the Registration Agent shall be responsible or liable for payment by DTC or DTC Participants, for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants. In the event that (1) DTC determines not to continue to act as securities depository for the Bonds or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect its interests or the interests of the Beneficial Owners of the Bonds, the County may discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully-registered Bonds to each Beneficial Owner. Neither the County nor the Registration Agent shall have any responsibility or obligations to DTC Participant or any Beneficial Owner with respect to (i) the Bonds; (ii) the accuracy or any records maintained by DTC or any DTC Participant; (iii) the payment by DTC or any DTC Participant of any

amount due to any Beneficial Owner in respect of the principal or maturity amounts of and interest on the Bonds; (iv) the delivery or timeliness of delivery by DTC or any DTC Participant of any notice due to any Beneficial Owner that is required or permitted under the terms of the Resolution to be given to Beneficial Owners; (v) the selection of Beneficial Owners to receive payments in the event of any partial redemption of the Bonds; or (vi) any consent given or other action taken by DTC, or its nominee, Cede & Co., as owner.

Bonds of the issue of which this Bond is one maturing on June 1, 2029 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2028 and thereafter, as a whole or in part at any time, at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be designated by the Board of County Commissioners of the County, in its discretion. If less than all the principal amount of the Bonds of a maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the amount of the interest of each DTC Participant in the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

[Subject to the credit hereinafter provided, the County shall redeem Bonds maturing _____ on the redemption dates set forth below opposite the maturity dates, in aggregate principal amounts equal to the respective dollar amounts set forth below opposite the respective redemption dates at a price of par plus accrued interest thereon to the date of redemption. DTC, as securities depository for the series of Bonds of which this Bond is one, or such Person as shall then be serving as the securities depository for the Bonds, shall determine the interest of each Participant in the Bonds to be redeemed using its procedures generally in use at that time. If DTC or another securities depository is no longer serving as securities depository for the Bonds, the Bonds to be redeemed within a maturity shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall select. The dates of redemption and principal amount of Bonds to be redeemed on said dates are as follows:

<u>Final Maturity</u>	<u>Redemption Date</u>	<u>Principal Amount of Bonds Redeemed</u>
-----------------------	------------------------	---

*Final Maturity

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such redemption date, the County may (i) deliver to the Registration Agent for cancellation Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and cancelled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.]

Notice of any call for redemption shall be given by the Registration Agent not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for the redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant will not affect the validity of such redemption. From and after any redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and it notice has been duly provided as set forth in the Resolution, as hereafter defined. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the [Depository or the] affected Bondholders that the redemption did not occur and that the Bond called for redemption and not so paid remain outstanding.

This Bond is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the principal corporate trust office of the Registration Agent set forth on the front side hereof, but only in the manner, subject to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Bond. Upon such transfer, a new Bond or Bonds of authorized denominations of the same maturity and interest rate for the same aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Bond is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bond shall be overdue. Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular Record Date or Special

Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the notice calling such Bond for redemption has been made, nor during a period following the receipt of instructions from the County to call such Bond for redemption.

This Bond is one of a total authorized issue aggregating \$_____ and issued by the County to finance the refunding of the County's outstanding General Obligation Refunding Bonds, Series 2010, dated February 10, 2010, maturing June 1, 2020 and thereafter; and General Obligation Bonds, Series 2010B (Federal Taxable Build America Bonds), dated April 25, 2010, maturing June 1, 2020 and thereafter; and the issuance costs of the Bonds, pursuant to 9-21-101, et seq., Tennessee Code Annotated, as amended, and pursuant to a resolution adopted by the Board of County Commissioners of the County on March 18, 2019 (the "Resolution").

The Bonds shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County. For the prompt payment of the principal of, premium, if any, and interest on the Bonds, the full faith and credit of the County are hereby irrevocably pledged.

This Bond and the income therefrom are exempt from all present state, county and municipal taxes in Tennessee except (a) Tennessee excise taxes on interest on the Bond during the period the Bond is held or beneficially owned by any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee, and (b) Tennessee franchise taxes by reason of the inclusion of the book value of the Bond in Tennessee franchise tax base of any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee.

It is hereby certified, recited, and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Bond exist, happen and be performed precedent to and in the issuance of this Bond exist, have happened and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other indebtedness of the County, does not exceed any limitation prescribed by the constitution and statutes of the State of Tennessee.

IN WITNESS WHEREOF, the County has caused this Bond to be signed by its County Executive and attested by its County Clerk as of the date hereinabove set forth.

WARREN COUNTY, TENNESSEE

By: _____
County Executive

ATTESTED:

County Clerk

Transferable and payable at the
principal corporate trust office of: _____
_____, _____

Date of Registration: _____

This Bond is one of the issue of Bonds issued pursuant to the Resolution hereinabove described.

Registration Agent

By: _____
Authorized Trust Officer

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto _____
_____, whose address is _____ (Please insert
Federal Identification or Social Security Number of Assignee _____), the within Bond of
Warren County, Tennessee, and does hereby irrevocably constitute and appoint
_____, attorney, to transfer the said Bond on the records kept for registration thereof
with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must
correspond with the name of the registered owner as it
appears on the face of the within Bond in every
particular, without alteration or enlargement or any
change whatsoever.

Signature guaranteed:

NOTICE: Signature(s) must be guaranteed
by a member firm of a Medallion Program
acceptable to the Registration Agent

Section 7. Levy of Tax. The County, through its Governing Body, shall annually levy and collect a tax upon all taxable property within the County, in addition to all other taxes authorized by law, sufficient to pay principal of, premium, if any, and interest on the Bonds when due, and for that purpose there is hereby levied a direct annual tax in such amount as may be found necessary each year to pay principal and interest coming due on the Bonds in said year. Principal and interest falling due at any time when there are insufficient funds from this tax levy on hand shall be paid from the current funds of the County and reimbursement therefor shall be made out of the taxes hereby provided to the levied when the same shall have been collected. The tax herein provided may be reduced to the extent of any direct

appropriations from other funds, taxes and revenues of the County to the payment of debt service on the Bonds.

Section 8. Sale of Bonds.

(a) (a) The Bonds shall be sold, in the discretion of the County Executive, at competitive public sale or at negotiated sale to an underwriter selected by the County Executive, in one or more series, as required by law at a price of not less than ninety-eighty percent (98.0%) of par, exclusive of original issue discount, and accrued interest, if any, as a whole or in part, from time to time, as shall be determined by the County Executive. The County Executive is authorized to sell the Bonds at competitive public sale or if at a negotiated sale, to the underwriter selected by the County Executive pursuant to a bond purchase agreement in a form satisfactory to the County Executive, in consultation with the Financial Advisor and the County's bond counsel, and the County Executive and County Clerk are authorized to execute and attest such bond purchase agreement upon a negotiated sale. The sale of the Bonds by the County Executive shall be binding on the County, and no further action of the Governing Body with respect thereto shall be required. No Bonds shall be sold at negotiable sale unless such negotiated sale has been approved by the State Director.

(b) If the Bonds are sold in more than one series, the County Executive is authorized to cause to be sold in each series an aggregate principal amount of Bonds less than that shown in Section 4 hereof for each series, so long as the total aggregate principal amount of all series issued does not exceed the total aggregate of Bonds authorized to be issued herein.

(c) The County Executive is further authorized with respect to each series of Bonds to:

(1) change the dated date of the Bonds, or any series thereof, to a date other than the date of issuance of the Bonds;

(2) change the designation of the Bonds, or any series thereof, to a designation other than "General Obligation Refunding Bonds" and to specify the series designation of the Bonds, or any series thereof;

(3) change the first interest payment date on the Bonds, or any series thereof, to a date other than December 1, 2019, provided that such date is not later than twelve months from the dated date of such series of Bonds;

(4) establish and adjust the principal and interest payment dates and the maturity amounts of the Bonds, or any series thereof, provided that (A) the total principal amount of all series of the Bonds does not exceed the total amount of Bonds authorized herein; (B) the final maturity date of each series shall not exceed the final maturity described in Section 4 hereof; and (C) the debt service schedule for each series of the Bonds shall not be materially different than what was presented to the State Director in connection with the Refunding Report.

(5) adjust or remove the County's optional redemption provisions of the Bonds, provided that the premium amount to be paid on Bonds or any series thereof does not exceed two percent (2%) of the principal amount thereof;

(6) refund less than all of the Outstanding Bonds;

(7) sell the Bonds, or any series thereof, or any maturities thereof as Term Bonds with mandatory redemption requirements corresponding to the maturities set forth herein or as

otherwise determined by the County Executive, as he shall deem most advantageous to the County;

(8) cause all or a portion of the Bonds to be insured by a bond insurance policy issued by a nationally recognized bond insurance company if such insurance is requested and paid for by the winning bidder of the Bonds, or any series thereof; and

(9) if the series of Bonds are sold pursuant to negotiated sale as authorized above, select the underwriter to purchase such series of Bonds.

The form of the Bond set forth in Section 6 hereof shall be conformed to reflect any changes made pursuant to this Section 8 hereof.

(d) The County Executive is authorized to sell the Bonds, or any series thereof, simultaneously with any other bonds or notes authorized by resolution or resolutions of the Governing Body. The County Executive is further authorized to sell the Bonds, or any series thereof, as a single issue of bonds with any other bonds with substantially similar terms authorized by resolution or resolutions of the Governing Body, in one or more series as the County Executive shall deem to be advantageous to the County and in doing so, the County Executive is authorized to change the designation of the Bonds to a designation other than "General Obligation Refunding Bonds"; provided, however, that the total aggregate principal amount of combined bonds to be sold does not exceed the total aggregate principal amount of Bonds authorized by this resolution or bonds authorized by any other resolution or resolutions adopted by the Governing Body.

(e) The County Executive is authorized to award the Bonds, or any series thereof, in each case to the bidder whose bid results in the lowest true interest cost to the County, provided the rate or rates on the Bonds does not exceed the maximum rate prescribed by Section 4 hereof. The award of the Bonds by the County Executive to the lowest bidder shall be binding on the County, and no further action of the Governing Body with respect thereto shall be required.

(f) The County Executive and County Clerk are authorized to cause the Bonds, in book-entry form (except as otherwise permitted herein), to be authenticated and delivered by the Registration Agent to the successful bidder and to execute, publish, and deliver all certificates and documents, including an official statement and closing certificates, as they shall deem necessary in connection with the sale and delivery of the Bonds. The County Executive is hereby authorized to enter into a contract with the Financial Advisor, for financial advisory services in connection with the sale of the Bonds and to enter into an engagement letter with Bass, Berry & Sims PLC to serve as bond counsel in connection with the Bonds, and all actions heretofore taken by the officers of the County in that regard are hereby ratified and approved.

Section 9. Disposition of Bond Proceeds. The proceeds of the sale of the Bonds shall be disbursed as follows:

(a) An amount sufficient, together with such other County funds as may be identified by the County Executive and, if applicable, investment earnings on the foregoing, to refund the Refunded Bonds shall be applied to the refunding thereof by depositing such funds with an escrow agent designated by the County Executive, which agent would hold and invest such funds under an escrow agreement until the Refunded Bonds can be redeemed, and/or paying such funds directly to the holders (or paying agents or trustees for the holders) of the Refunded Bonds. The County Executive and County Clerk are authorized to enter into an escrow agreement in order to accomplish the purposes of this paragraph.

(b) The remainder of the proceeds of the sale of the Bonds shall be used to pay costs of issuance of the Bonds, including necessary legal, accounting and fiscal expenses, printing, engraving, advertising and similar expenses, administrative and clerical costs, Registration Agent fees, bond insurance premiums, if any, and other necessary miscellaneous expenses incurred in connection with the issuance and sale of the Bonds. Notwithstanding the foregoing, costs of issuance of the Bonds may be withheld from the good faith deposit or purchase price of the Bonds and paid to the Financial Advisor to be used to pay costs of issuance of the Bonds.

Section 10. Official Statement. The officers of the County, or any of them, are hereby authorized and directed to provide for the preparation and distribution of a Preliminary Official Statement describing the Bonds. After bids have been received and the Bonds have been awarded, the officers of the County, or any of them, shall make such completions, omissions, insertions and changes in the Preliminary Official Statement not inconsistent with this resolution as are necessary or desirable to complete it as a final Official Statement for purposes of Rule 15c2-12(e)(3) of the Securities and Exchange Commission. The officers of the County, or any of them, shall arrange for the delivery to the successful bidder on the Bonds of a reasonable number of copies of the Official Statement within seven (7) business days after the Bonds have been awarded for delivery, by the successful bidder on the Bonds, to each potential investor requesting a copy of the Official Statement and to each person to whom such bidder and members of his bidding group initially sell the Bonds.

The officers of the County, or any of them, are authorized, on behalf of the County, to deem the Preliminary Official Statement and the Official Statement in final form, each to be final as of its date within the meaning of Rule 15c2-12(b)(1), except for the omission in the Preliminary Official Statement of certain pricing and other information allowed to be omitted pursuant to such Rule 15c2-12(b)(1). The distribution of the Preliminary Official Statement and the Official Statement in final form shall be conclusive evidence that each has been deemed in final form as of its date by the County except for the omission in the Preliminary Official Statement of such pricing and other information.

Notwithstanding the foregoing, no Official Statement is required to be prepared if the Bonds, or any series thereof, are purchased by a purchaser that certifies that such purchaser intends to hold the Bonds, or any series thereof, for its own account and has no present intention to reoffer the Bonds, or any series thereof.

Section 11. Discharge and Satisfaction of Bonds. If the County shall pay and discharge the indebtedness evidenced by any series of the Bonds in any one or more of the following ways:

(a) By paying or causing to be paid, by deposit of sufficient funds as and when required with the Registration Agent, the principal of and interest on such Bonds as and when the same become due and payable;

(b) By depositing or causing to be deposited with any trust company or financial institution whose deposits are insured by the Federal Deposit Insurance Corporation or similar federal agency and which has trust powers (an "Agent"; which agent may be the Registration Agent) in trust or escrow, on or before the date of maturity or redemption, sufficient money or Defeasance Obligations, as hereafter defined, the principal of and interest on which, when due and payable, will provide sufficient moneys to pay or redeem such Bonds and to pay interest thereon when due until the maturity or redemption date (provided, if such Bonds are to be redeemed prior to maturity thereof, proper notice of such redemption shall have been given or adequate provision shall have been made for the giving of such notice); or

(c) By delivering such Bonds to the Registration Agent for cancellation by it;

and if the County shall also pay or cause to be paid all other sums payable hereunder by the County with respect to such Bonds, or make adequate provision therefor, and by resolution of the Governing Body instruct any such Agent to pay amounts when and as required to the Registration Agent for the payment of principal of and interest on such Bonds when due, then and in that case the indebtedness evidenced by such Bonds shall be discharged and satisfied and all covenants, agreements and obligations of the County to the holders of such Bonds shall be fully discharged and satisfied and shall thereupon cease, terminate and become void.

If the County shall pay and discharge the indebtedness evidenced by any of the Bonds in the manner provided in either clause (a) or clause (b) above, then the registered owners thereof shall thereafter be entitled only to payment out of the money or Defeasance Obligations deposited as aforesaid.

Except as otherwise provided in this Section, neither Defeasance Obligations nor moneys deposited with the Registration Agent pursuant to this Section nor principal or interest payments on any such Defeasance Obligations shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal and interest on said Bonds; provided that any cash received from such principal or interest payments on such Defeasance Obligations deposited with the Registration Agent, (A) to the extent such cash will not be required at any time for such purpose, shall be paid over to the County as received by the Registration Agent and (B) to the extent such cash will be required for such purpose at a later date, shall, to the extent practicable, be reinvested in Defeasance Obligations maturing at times and in amounts sufficient to pay when due the principal and interest to become due on said Bonds on or prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall be paid over to the County, as received by the Registration Agent. For the purposes of this Section, Defeasance Obligations shall direct obligations of, or obligations, the principal of and interest on which are guaranteed by, the United States of America, or any agency thereof, obligations of any agency or instrumentality of the United States, which obligations shall not be subject to redemption prior to their maturity other than at the option of the registered owner thereof.

Section 12. Federal Tax Matters Related to the Bonds.

(a) The Bonds are expected to be issued as federally tax-exempt bonds. If so issued, the County hereby covenants that it will not use, or permit the use of, any proceeds of the Bonds in a manner that would cause the Bonds to be subjected to treatment under Section 148 of the Code, and applicable regulations thereunder, as an "arbitrage bond." To that end, the County shall comply with applicable regulations adopted under said Section 148. The County further covenants with the registered owners from time to time of the Bonds that it will, throughout the term of the Bonds and through the date that the final rebate, if any, must be made to the United States in accordance with Section 148 of the Code, comply with the provisions of Sections 103 and 141 through 150 of the Code and all regulations proposed and promulgated thereunder that must be satisfied in order that interest on the Bonds shall be and continue to be excluded from gross income for federal income tax purposes under Section 103 of the Code.

(b) The Governing Body hereby delegates to the County Executive the authority to designate, and determine whether to designate, the Bonds as "qualified tax-exempt obligations," as defined in Section 265 of the Code, to the extent the Bonds are not deemed designated as such and may be designated as such.

(c) The appropriate officers of the County are authorized and directed, on behalf of the County, to execute and deliver all such certificates and documents that may be required of the County in order to comply with the provisions of this Section related to the issuance of the Bonds.

Section 13. Continuing Disclosure. The County hereby covenants and agrees that it will provide annual financial information and event notices if and as required by Rule 15c2-12 of the Securities Exchange Commission for the Bonds. The County Executive is authorized to execute at the closing of the sale of the Bonds an agreement for the benefit of and enforceable by the owners of the Bonds specifying the details of the financial information and event notices to be provided and its obligations relating thereto. The County Mayor is authorized to adopt administrative policies to facilitate compliance by the County with continuing disclosure requirements of Rule 15c2-12. Failure of the County to comply with the undertaking herein described and to be detailed in said closing agreement shall not be a default hereunder, but any such failure shall entitle the owner or owners of any of the Bonds to take such actions and to initiate such proceedings as shall be necessary and appropriate to cause the County to comply with their undertaking as set forth herein and in said agreement, including the remedies of mandamus and specific performance.

Section 14. Resolution a Contract. The provisions of this resolution shall constitute a contract between the County and the registered owners of the Bonds, and after the issuance of the Bonds, no change, variation or alteration of any kind in the provisions of this resolution shall be made in any manner until such time as the Bonds and interest due thereon shall have been paid in full.

Section 15. Separability. If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.

Section 16. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof in conflict with the provisions of this resolution, are, to the extent of such conflict, hereby repealed and this resolution shall be in immediate effect from and after its adoption.

Duly adopted and approved on March 18, 2019.

County Executive

Attested:

County Clerk

STATE OF TENNESSEE)

COUNTY OF WARREN)

I, Lesa M. Scott, certify that I am the duly qualified and acting County Clerk of Warren County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a meeting of the governing body of the County held on March 18, 2019; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to the County's General Obligation Refunding Bonds.

WITNESS my official signature on March ____, 2019.

County Clerk

EXHIBIT A

REPORT OF DIRECTOR OF STATE AND LOCAL FINANCE

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Matthew Hibdon

Submitting Department:

Item Type: Resolution

Agenda Section: NEW BUSINESS

Subject:

Res. No. 4-2019, Expand boundary of MDRFC

Suggested Action:

Attachments:

[Resolution 4-2019 - Expand boundary of MDRFC](#)

[Attachment 1- PILOT MAP AO 2-12-19](#)

[Attachment 2- MDRFC PILOT Presentation for County Commissioners](#)

[Attachment 3- McMinnville Resolution Number 2070](#)

[Attachment 4- Resolution Certification](#)

[Attachment 5- Greenbelt Letter of Intent](#)

[Attachment 6 FAQ - County](#)

RESOLUTION NO. 4-2019

**A RESOLUTION TO EXPAND THE GEOGRAPHICAL BOUNDARY
OF THE MCMINNVILLE DOWNTOWN REVENUE FINANCE CORPORATION**

WHEREAS, the Board of Directors of the McMinnville Downtown Revenue Finance Corporation is desirous to expand the geographical boundary of the business improvement district ; and

WHEREAS, the Board of Directors of the McMinnville Downtown Revenue Finance Corporation, after giving adequate public notice, and after meeting in session on the 17th day of January, 2019, has voted to expand the abovementioned boundary; and

WHEREAS, the City of McMinnville, Tennessee, after giving adequate public notice, and after meeting in session on the 12th day of February, 2019, has resolved and voted in resolution # 2070, to expand the abovementioned boundary; and

WHEREAS, expansion of the business improvement district requires the assent and approval of the governing bodies of the City of McMinnville, Tennessee and of Warren County, Tennessee; and

WHEREAS, the expansion of the geographical boundary of the McMinnville Downtown Revenue Finance Corporation is for the public good.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of Warren County, Tennessee, meeting in Session this the 18th day of March, 2019, as follows:

Section 1. That geographical boundary of the business improvement district, as described in the Charter and By-Laws of the McMinnville Downtown Revenue Finance Corporation, be and hereby is modified and expanded to include the current geographical area as well as the additional geographical area zoned as C1, C2, and C3 by the Department of Community Development of McMinnville, Tennessee.

Section 2. That the resolution of the McMinnville Downtown Revenue Finance Corporation, meeting in session on the 17th day of January, 2019, be and is hereby accepted and ratified by the governing body of Warren County, Tennessee.

Section 3. That the McMinnville Downtown Revenue Finance Corporation is hereby authorized and directed to send this resolution, the January 17, 2019 resolution of the McMinnville Downtown Revenue Finance Corporation, and the February 12, 2019 City of McMinnville resolution, along with the amended Charter and By-Laws of the McMinnville Downtown Revenue Finance Corporation to the Tennessee Secretary of State for registration and filing of the amendment without further action or vote of the Board of Directors of the McMinnville Downtown Revenue Finance Corporation.

Section 4. That this resolution shall take effect from and after its passage, the welfare of the County requiring it.

- () Passed this the 18th day of March, 2019.
- () Failed for lack of second this the 18th day of March, 2019.
- () Failed on vote this the 18th day of March, 2019.
- () Withdrawn this the 18th day of March, 2019.
- () Tabled this the 18th day of March, 2019.
- () Amended this the 18th day of March, 2019.

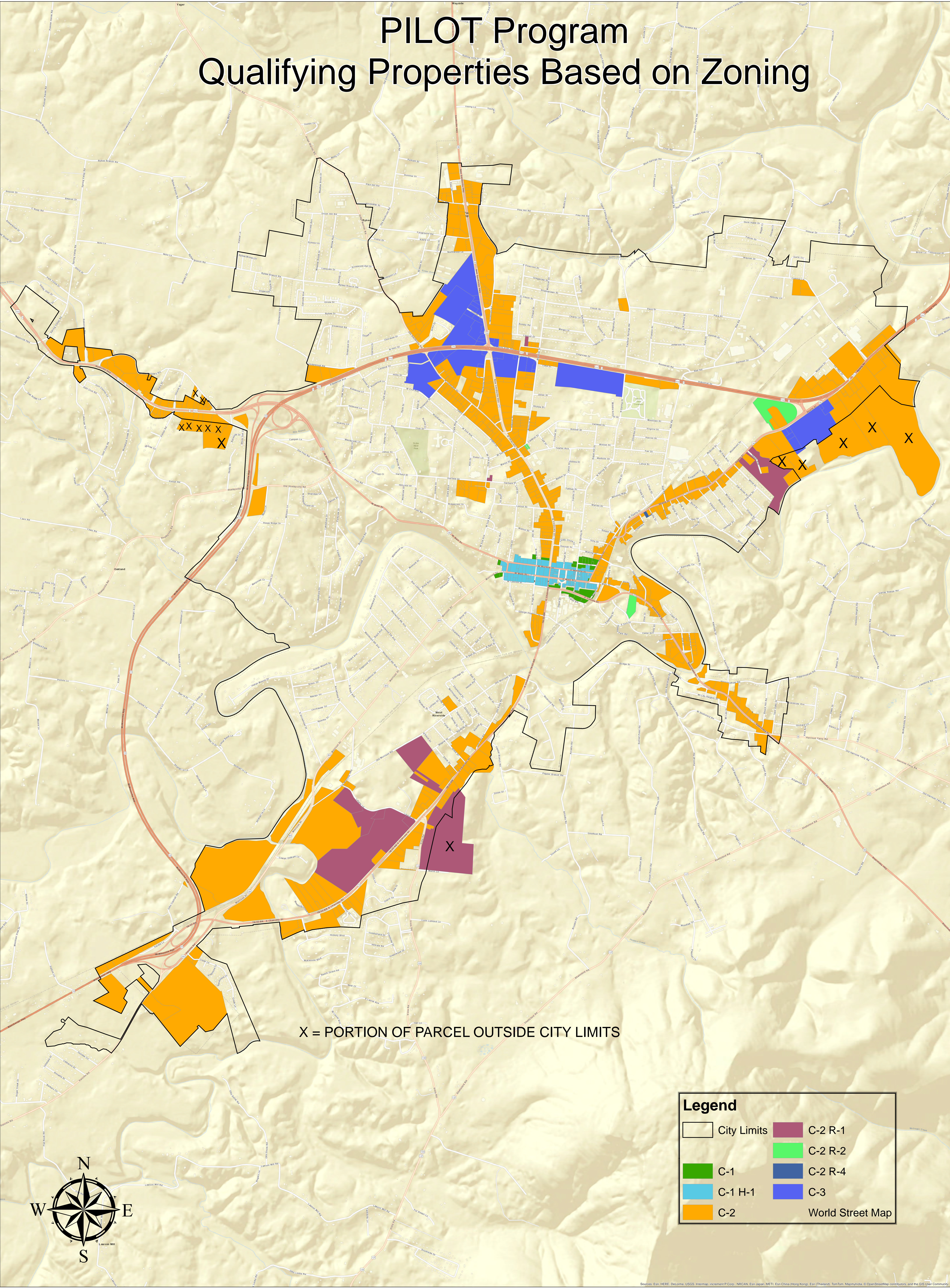
**JIMMY HALEY,
COUNTY EXECUTIVE**

ATTEST:

LESA SCOTT, COUNTY CLERK

PILOT Program

Qualifying Properties Based on Zoning



MDRFC



A program administered by the
McMinnville, TN
Downtown Revenue Finance
Corporation

What is a PILOT?

- A financial incentive program
- Designed to encourage commercial development and residential housing development
- Freezes payment in lieu of taxes at the pre-development level for a predetermined period

How does it work?

- After the application is approved and at closing, **the property title is transferred in trust for tax purposes (according to State law)** to the McMinnville Downtown Revenue Finance Corporation. The PILOT Agreement on the property commences for the total number of years approved.
- At the end of the freeze period, **the title is automatically transferred back to the property owner** and full property taxes are reinstated.

How does it work?

- At any time, the applicant can terminate the PILOT tax freeze agreement and regain the title to the property. However, the full property taxes will also be restored.

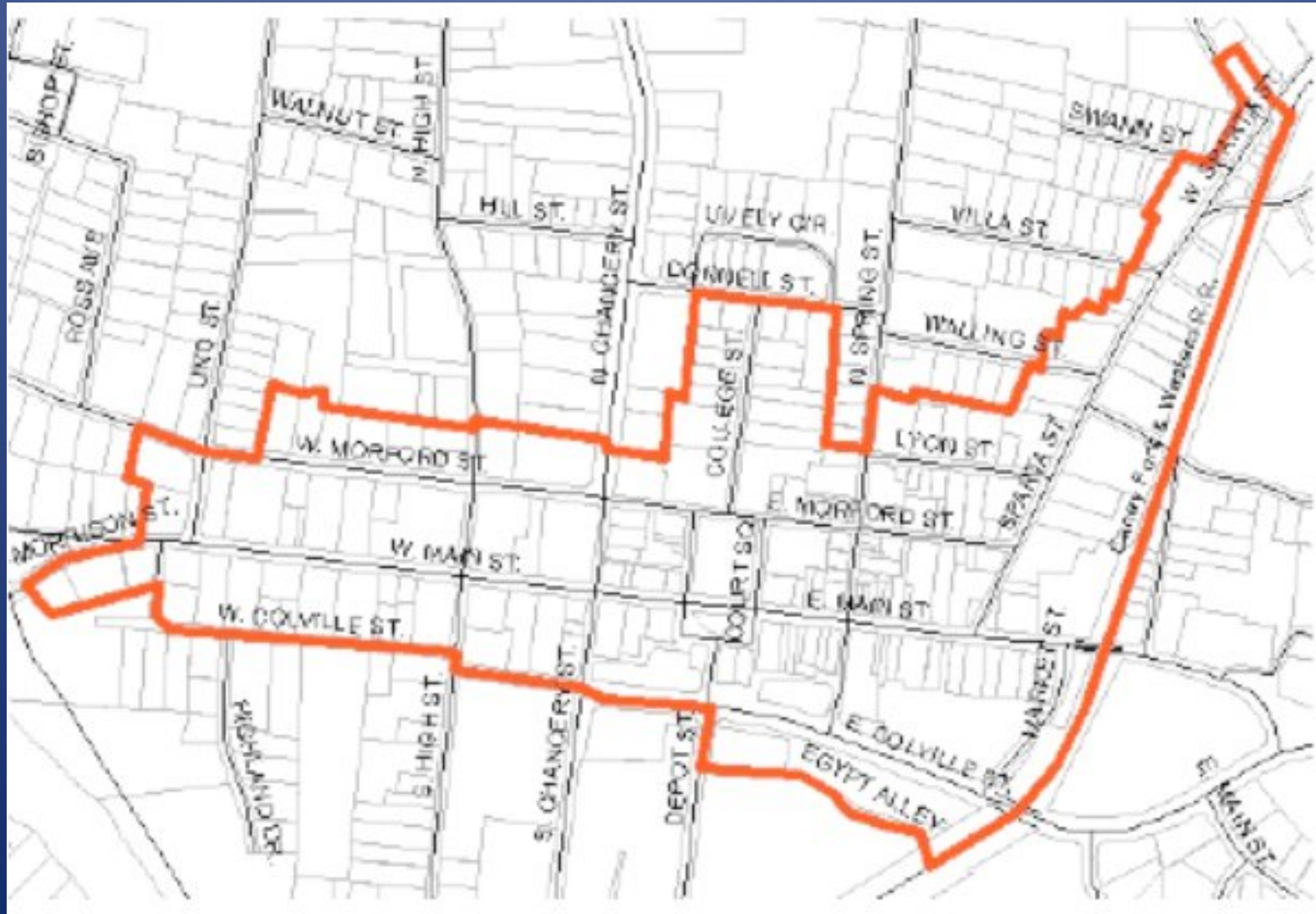
>> This wording can be found in section 9.01 of the MDRFC PILOT Lease Agreement.

>> By Charter, the MDRFC will never hold a property title when return is requested by the property owner

Why is this program needed?

- McMinnville needs to develop the buildings to thrive. The PILOT provides an incentive to owners and developers to create a project.
- Many properties will need renovations to bring them up to current building codes, comply with historic zoning regulations as applicable, and be commercially productive.
- The PILOT also encourages office and residential housing in upper – story spaces to create a more active business environment .

What area does the PILOT currently cover?



How does a project qualify?

- **Rehab** of an existing building or **new** construction
- Meets zoning, land use, and building codes
- Value of construction or improvements must be greater than or equal to **60%** of the total property value before work is commenced.
- Qualifies as a “project” under the Tennessee Industrial Development Board Act.

...What else?

- Application must be made and approval received *before any* construction starts (except stabilization).
- Applicant must obtain all required permits and certificates.
- Applicant must own the property or have the enforceable option.
- Applicant must close on the lease within *one year* of the application approval.

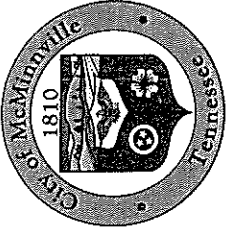
What are the freeze periods?

- Rehab of an existing building (Ground Floor)
 - Office use.... 5 Years
 - Retail use... 10 Years
- Rehab that includes upper-story office or residential... Add 5 Years
- New Construction... 10 Years

PROPOSAL

- Proposed PILOT Area:
- Property zoned C-1 through C-3
Within McMinnville city limits

City of McMinnville, Tennessee



RESOLUTION NO. 2010

RESOLUTION TO EXPAND THE GEOGRAPHICAL BOUNDARY OF THE MCMINNVILLE DOWNTOWN REVENUE FINANCE CORPORATION

WHEREAS, the Board of Directors of the McMinnville Downtown Revenue Finance Corporation is desirous to expand the geographical boundary of the business improvement district; and

WHEREAS, the Board of Directors, after giving adequate public notice, and after meeting in session on the 17th day of January, 2019, has voted to expand the abovementioned boundary; and

WHEREAS, the expansion of the geographical boundary of the McMinnville Downtown Revenue Finance Corporation is for the public good; and

WHEREAS, expansion of the business improvement district requires the assent and approval of the governing bodies of the City of McMinnville, Tennessee and of Warren County, Tennessee.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Mayor & Aldermen of the City of McMinnville, Tennessee, as follows:

Section 1. That the geographical boundary of the business improvement district, as described in the Charter and By-Laws of the McMinnville Downtown Revenue Finance Corporation, be and hereby is modified and expanded to include the current geographical area as well as the additional geographical area zoned as C1, C2, and C3 by the Department of Community Development of the City of McMinnville, Tennessee.

Section 2. That the resolution the Downtown Revenue Finance Corporation, meeting in Session on the 17th day of January, 2019, is accepted and ratified by the Board of Mayor & Aldermen of the City of McMinnville, Tennessee.

Section 3. That the McMinnville Downtown Revenue Finance Corporation is hereby authorized to send this resolution to the governing body of Warren County, Tennessee for its consideration, approval, and ratification.

Section 4. That if this resolution is accepted and ratified by Warren County, Tennessee then the Board of Directors of the McMinnville Downtown Revenue Finance Corporation is hereby further authorized and directed to send this resolution and the accompanying resolutions of the City of McMinnville, Tennessee and of Warren County, Tennessee, along with the amended Charter and

By Laws of the McMinnville Downtown Revenue Finance Corporation to the Secretary of State of the State of Tennessee for registration and filing of the amendment without further action or vote required from the Board of Directors of the McMinnville Downtown Revenue Finance Corporation.

ADOPTED: This 12th day of February, 2019.

Shirley Durham
Recorder

APPROVED:

[Signature]
Mayor


APPROVED AS TO FORM:

City Attorney

STATE OF TENNESSEE
COUNTY OF WARREN

I, Shirley Durham, hereby certify that I am the qualified and acting Recorder of the City of McMinnville, Tennessee, and as such official I further certify that attached hereto is a complete copy of Resolution No. 2070, adopted by the Board of Mayor and Aldermen on February 12, 2019. Said resolution relates to expanding the geographical boundary of the McMinnville Downtown Revenue Finance Corporation. I have compared said copy with the original in my official custody, and that said copy is a true, correct and complete copy.

WITNESS my signature and the official seal of said City this 13th day of February, 2019.


Shirley Durham

Letter of Intent

Greenbelt Parcels in the PILOT Program

There appears to be some misunderstanding by some on the tax assessment of any Greenbelt parcels that might be proposed to be included in the PILOT Program.

The question was raised with the State Division of Property Assessments office and their recommendation would be that since the property would no longer be farmed, if it were going to have a commercial building constructed on it, then the value for tax purposes should be based off of the market value of the land verses the Greenbelt value of the land.

That is to say that if a parcel had a Greenbelt land value of \$26,500 and a market land value of \$117,500, the amount of the Payment in Lieu of Taxes paid while in the PILOT program would be based on the market land value of \$117,500, not the Greenbelt land value. After the PILOT Program Project was completed the property would be returned to the tax rolls and would be taxed at the then existing market land value, including the improvements made while in the PILOT Program.

At the point of acceptance into the PILOT program, the parcel would forfeit its inclusion in the Greenbelt program, and be rezoned at the appropriate Commercial Zone, C1-C3.

This issue has been reviewed with, and approved by, McMinnville Downtown Revenue Finance Corporation (MDRFC) Board and the County Assessor.

FAQ

Q: What does PILOT stand for?

A: The definition is Payment-In-Lieu-Of-Taxes.

Q: Why are we asking you to consider a PILOT Program for Downtown?

A: McMinnville properties are as old as the streets, sidewalks, water and sewer that were replaced during the recent physical improvements.

It took approximately \$5 million to complete phase I of the physical improvements. The buildings also need significant attention and as a property owner, it will take a significant investment to renovate these buildings.

We want property values to increase. Our work with the physical appearance goes hand-in-hand with economic development. This means building improvements, new building development, business recruitment and business retention.

Q: Who administers the PILOT program?

A: The PILOT program is administered by an organization called the McMinnville Downtown Revenue Finance Corporation (MDRFC) under the authority of the same legislation that allows Industrial Development Boards.

Q: What does the program do?

A: PILOT is a financial incentive program to encourage commercial real estate development.

Q: Will the county and the city still collect the taxes?

A: The properties that are in the PILOT program are exempt from appraisal, and therefore no property taxes are assessed. However, the owner's of property in the PILOT program make payments to the County and the City in lieu of taxes. These payments are exactly the same as the property taxes assessed when the (pre-renovation) property was accepted into the PILOT program, and are revised as the county and/or city tax rates are changed.

Q: Will PILOT reduce property taxes paid to the county or city?

A: No. the owner's of property in the PILOT program make payments to the county and the city in lieu of taxes. These payments are exactly the same as the property taxes assessed when the (pre-renovation) property was accepted into the PILOT program, and are revised as the county and/or city tax rates are changed.

Q: Is the PILOT designed for everyone?

A: The PILOT Program benefits those property owners who must make a significant investment in their properties to either renovate or build new.

Q: What is the duration of the project?

A: Property may be part of the program for varying terms:

- General use (office, etc) property: up to 5 years
- Ground floor retail use property: up to 10 years
- Upper floor office or residential use property: add up to 5 years
- New construction over 2,000 square feet: up to 10 years

Q: Does the PILOT program affect Personal Property taxes?

A: No. The PILOT program affects only Real Estate taxes.

Q: How does the PILOT program affect sales taxes?

A: Sales taxes are not reduced by the PILOT program. In fact, one of the focus points of the PILOT program is on development of Retail and Retail Food Service which is designed to substantially increase the sales taxes collected.

Q: Is the program restricted to downtown McMinnville?

A: Currently yes. The program boundaries are contiguous parcels that have been identified as revitalization and redevelopment areas in and boarding downtown. The parcels are in zoning that allows commercial uses.

However this restricts the ability of the PILOT program to most effectively provide the incentives needed to encourage property owners to either renovate or build new.

Q: Does the county or city pay for any part of the PILOT program?

A: No. Participants in the PILOT program pay fees that cover the administrative costs.

Q: Do projects have to be submitted to a Design Review?

A: Projects under the PILOT Program will go through a Design Review. All projects located within the Historic Zoning District will be reviewed by the Historic Zoning Commission and must receive a Certificate of Appropriateness.

Q: Is a building permit required?

A: Yes. All projects must obtain a building permit and comply with all building codes.

Q: What happens if a PILOT property becomes unoccupied?

A: If property in the PILOT program becomes vacant and unoccupied for a period of 2 years its participation in the program is terminated and it is returned to the tax rolls at the then current (improved) levels.

Q: Do all construction projects qualify for the PILOT program?

A: No. Only improvements greater than 60% of the current value are eligible. (For example, a property owner whose parcel is valued at \$100,000 has to spend a minimum of \$60,000 to be eligible for the PILOT Program.) Other projects that are not eligible for a PILOT include:

- Any development project that is under construction, excluding stabilization, site preparation or utility work, will not be eligible to apply for or to receive a PILOT.
- Industrial projects (these are the domain of the Warren County Industrial Development Board)
- Single family residential housing and multi-family housing except any multi-family housing facilities to be occupied by persons of low or moderate income, elderly, or handicapped persons as may be determined by the MDRFC board of directors, which determination shall be conclusive.

Q: Do site and landscaping projects qualify?

A: Not alone. Only if part of a larger project.

Q: Do roof repairs or replacements qualify?

A: Not alone. Only as a part of a larger project.

Q: What happens when property leaves the PILOT program?

A: The property is returned to the tax rolls at its then current (improved) value.

Q: Are there costs for the county or the city?

A: No. The PILOT project pays for itself.

Q: Is the PILOT Program retroactive for those who have completed work on their properties?

A: No. The PILOT Program is designed as an incentive not a reward.

Q: Is a building that is in-progress eligible for the PILOT Program?

A: No. Any work that would require a building permit would be considered "in-progress". The only exceptions to the rules are stabilization, site preparation and utility work.

Q: Can a property that has completed significant renovation be eligible once again for a PILOT if the owner decides to do additional work or change what has been previously done?

A: Technically, if a property owner spends 60% of the value of the building at the time of the renovation it would qualify. However, the MDRFC has the option to deny the applicant because significant improvements have already taken place. It would also depend upon the age of the previous renovations or new construction.

Q: Are business owners eligible for a PILOT?

A: An applicant must own the property or have an option or other right to purchase the property in order to be eligible to apply for the PILOT Program.

Q: Is the PILOT transferable?

A: Yes.

Q: What are the fees?

A: There is a \$100.00 non-refundable application fee which will be applied toward the PILOT fee. The PILOT fee is \$1,000.00 or 1% of the total project cost, whichever is greater. In addition, there is an annual \$100.00 payment for the life of the PILOT.

Q: What are the benefits to Warren County and McMinnville?

A: While expanded commercial real estate development is a conspicuous benefit, other major benefits are:

- Improved property values benefit all property owners. For the county and city governments, improved property values mean improved property tax revenues (deferred for the PILOT properties but not for other and existing properties).
- While payments in lieu of taxes for PILOT properties remain at the current tax level during the project, they will be taxed at their improved rate when they exit the program.
- Increased sales taxes resulting from retail and food service business recruitment and expansion.
- Expanded business opportunities mean more job opportunities for everyone.
- Investment in the property also brings new construction jobs and new jobs in the businesses that locate there.

Q: What is the downside for Warren County or City of McMinnville?

A: The payments in lieu of taxes for the PILOT properties will not increase while they are part of the project. This is not a loss since the payments remain at the current level, it is just not an immediate gain.

Q: How will a PILOT lease affect revenues for schools?

A: Schools will not see a decrease in funding levels under a PILOT Lease. All payments in lieu of tax revenue on the property under a PILOT Lease agreement will remain constant for the term of the PILOT.

Schools stand to gain significantly for properties that:

- Increase in property value on properties due to nonparticipation in a PILOT Program,
- Increase sales taxes for those properties that contain a retail or retail food service component,
- Increase of property taxes once the PILOT term expires.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Lesa Scott

Submitting Department: County Clerk

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Approval of Bonds for Constables

Suggested Action:

Attachments:

[Memo- March 2019 Constable Bonds](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: January 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Approval of Bonds for Constable(s)

County Clerk Lesa Scott will present bond(s) for the following elected official(s) for approval by the full commission:

Constable Matthew Bratcher
Constable Karl Day

Please contact her office prior to County Court if you have any questions or need additional information.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: March 18, 2019

Submitted by: Lesa Scott

Submitting Department: County Clerk

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Approval of Notaries

Suggested Action:

Attachments:

[Memo- March 2019 Notaries](#)

**From the Office of County Executive Jimmy Haley
201 Locust Street, Suite 1
McMinnville, Tennessee 37110
Phone 931-473-2505 • Fax 931-473-0635**

DATE: March 8, 2019
TO: Commissioners
FROM: Jimmy Haley
RE: Approval of Notaries

County Clerk Lesa Scott will present the following notaries for approval by the full commission:

Tonya L. Mullican
Derick Basham
Jessica Jones
Kristian Watts
Kelsey Wilcher
Kelly Pence
Tonya Jones
Deanna Keele
Lesla M. Scott
Jamie Nelson-Tanner
Darlene Bryant

Any applications received between the date of this notice and March County Court will be presented by Ms. Scott at County Court and considered for approval.